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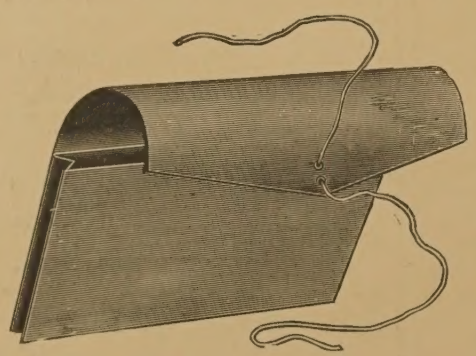

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The Solicitors' Journal

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Current Topics.

Saturday Sittings.

WILL THE decision of the Stock Exchange to reopen its doors on Saturdays have any repercussions—if we may use the term which has enjoyed an extraordinary vogue in recent days—in the sphere of law? The prime motive for restoring the Saturday as a business day on the Stock Exchange is said to be the desire of its members to show that in these times of stress they at all events will use their utmost endeavours to facilitate the transaction of business. To use another favourite expression, it is a "gesture" on their part in the direction of activity, in order also to encourage others to pursue more zealously the path of the industrious apprentice. What about the Law Courts? Till a little more than fifty years ago the courts made no distinction between Saturday and the other days of the week: they sat from 10.30 to 4 o'clock each day. This was perhaps too strenuous, and the judges willingly acceded to the application of the members of the Bar and the members of the solicitor branch of the profession that Saturday afternoon should be regarded as a holiday. So it continued to be the practice till about twenty-five years ago for the courts to sit each Saturday morning. Then came the institution of the Court of Criminal Appeal, which threw extra work on the judges in the reading of transcripts of the proceedings of the courts from which appeals were brought, and Saturday sittings in any real sense were dropped, half an hour being added to the working hours of the other days as compensation for this. That our judges work hard no one will venture to dispute; their day's toil is apt to be irksome and fatiguing; but when others are making "gestures" of willingness to do more work, is there not something to be said in favour of a rota of judges being available, say, for the disposal of Order XIV cases on Saturday mornings, as was the practice not so many years ago?

Employees' Superannuation.

AN IMPORTANT concession by the Inland Revenue authorities has just been announced which affects superannuation schemes designed for the benefit of employees. It will be remembered that under s. 31 of the Finance Act, 1922, it is provided that where superannuation contributions are refunded to an employee for any reason, there must be deducted the amount of tax which would have been paid in the years in which the contributions were levied if they had not been deducted from salary for tax purposes. To obviate the work involved in making the necessary calculations, the Revenue authorities have been willing to accept payment at the standard rate of tax on one-third of such returned contributions. Representations have been made on more than one occasion in an endeavour to revise this practice, and the Board of Inland Revenue has agreed to accept tax on one-quarter instead of one-third of returned contributions. When contributions are returned to employers the trustees of the fund are bound to deduct tax at the full rate in force for the year in which the repayment is made.

Charitable Intentions and the Home-drawn Will.

GOOD INTENTIONS pave ways untold in the old saw, and, to judge by the case of *In re Smith: Public Trustee* v. *Smith* (*The Times*, 3rd July), one of them is the way to intestacy. In that case a testator had bequeathed all his estate and effects whatsoever "unto my country England to and for her own use and benefit absolutely." The next of kin argued that there was not a valid charitable gift, the Attorney-General that there was and that the property would be disposed of by His Majesty the King under his sign manual, and the Solicitor-General that, on the footing that there had not been a valid charitable disposition, there was a gift to His Majesty in right of his Crown, in which case the property would be paid into the consolidated fund and so would enure for the benefit of the nation as a whole. On the submission for the Attorney-General that the gift was, on its true construction, for the general benefit of the community as a whole, BENNETT, J., held that it was void as it was not a gift which must necessarily be confined to charitable purposes, while to decide in favour of the Solicitor-General would be to guess at what was in the testator's mind (presumably because so to decide would involve the assumption that by "my country England" the testator meant the King); and he therefore held that the property was undisposed of and devolved as on intestacy. The learned judge is reported to have expressed the view that "the real fact seemed to be that the testator never had any definite idea in his mind as to the object which he intended to benefit, and that he never 'thought the matter out.'" Whether that view was in any degree due to the fact that the testator made his will on a form obtained from a law stationer is of course matter for conjecture. What is less uncertain is that a fitting moral to adorn this sorry tale of benevolence frustrated is "If your will must be made on a form obtained from a law stationer, at least don't make it yourself, but employ a solicitor."

Damage to a Bridge.

IT IS reported that, on a bridge on the main road between Southall and Hayes, this alarming notice appears: "Any person wilfully injuring any part of this county bridge will be guilty of felony, and upon conviction be liable to be kept in penal servitude for life." This is quite in the style of the awful fate of the boy who breathed on the glass at the British Museum, as faithfully depicted in one of his series of pictures by Mr. BATEMAN. Persons of the mind of the late Dartmoor shepherd, however, who was reported to feel himself happily at home in the big house there provided, would hardly find

the promise of the Middlesex County Council equal to its performance, if they sought that method of entering it as guests who could not outstay their welcome. Not that the notice is merely a pleasing display of some Middlesex official's imagination, for s. 33 of the Malicious Damage Act, 1861, does prescribe that injury to a public bridge shall be deemed felony, and shall be punishable, at the discretion of the court, by penal servitude for life. The injury, however, must be such as to result in the destruction of the bridge, or, at least, to render it dangerous or impassable. Thus the ordinary wayfarer, even armed with a stick or umbrella, would hardly find that bridge a short cut to Dartmoor, and if he contrived to damage the parapet, which might be the most vulnerable part, the limit would probably be the forty shillings fine under s. 72 of the Highways Act, 1835. The drastic penalty for injuring bridges no doubt comes down from the days when the King's peace was not so firmly established as now, and wrongdoers who destroyed one might cut off his communications, and seriously impair his authority. The strategical importance of bridges was manifest to everybody during the war, and afterwards when the military bridgeheads over the Rhine were occupied by the Allies. There appear to be no decided cases on s. 33, and it would be somewhat interesting to know how often it had been invoked. Plenty of bridges were destroyed in Ireland by dynamite round about 1920, and for such offences proceedings under the section would have been appropriate, but for ordinary damage the Highways Act, 1835, should suffice.

The Clerk's Privilege.

We have heard it said more than once, and on good authority, that no piece of modern legislation has appeared to give more genuine satisfaction to clerks to justices in carrying it out than the Adoption of Children Act, 1926. After more than four years' experience of the working of the Act, clerks, no less than magistrates, have freely testified to the pleasure they have derived from helping kindly, deserving people to ratify, with legal formality and security, happy family relationships. These cases entail a substantial amount of work, much of which devolves upon the justices' clerk and his staff; but it seems that generally such work has been regarded as a privilege, since it brings such obvious reward. Here and there, unfortunately, one hears of instances where applicants for adoption have been told at the local court that it is necessary to employ a solicitor and that the costs will be considerable. In a case of difficulty it is certainly desirable that an applicant should employ a solicitor, if his means allow: but the large majority of adoption cases present no difficulty whatever, and can be conducted quite easily without any assistance other than that which is usually given most readily by the clerk to justices and his assistants. To advise poor people to take legal advice when it is beyond their means may be equivalent to discouraging their applications. No magistrate or clerk would really wish to do this, and it is to be hoped that where, in rare cases, magistrates or clerks have unintentionally or thoughtlessly taken up such an attitude, they will in future conform to the practice followed almost everywhere and give ready assistance where it is sought by poor people without legal advisers.

The Payment of Informers.

An action of an unusual nature in Scotland was followed by a question in the House of Commons. The action was by one Riach against the Lord Advocate, as representing the Treasury and the Commissioners of Inland Revenue, for a sum of nearly £30,000, being 10 per cent. of money recovered from a defaulting income-tax payer on the pursuer's information. The modest fee of £250 had already been paid to him, but he claimed that a valid contract existed whereby he was to have the percentage. Lord Fleming dismissed the action with costs, holding that, even if such a bargain had been made, which was denied, it was *ultra vires*, and the revenue officials had no power to enter into it. On Mr. James Rothschild asking the question as to the authority to pay the £250, he was referred to s. 32 of the Inland Revenue Act, 1890, and informed that the Treasury had consented. That section runs: "The Commissioners may at their discretion reward any person who informs them of any offence against any Act relating to inland revenue or assists in the recovery of any fine or penalty, provided that a reward exceeding £50 shall not be paid in any case without the consent of the Treasury." That, no doubt, was a complete answer to Mr. Rothschild's question, but, on the wording, it is not so clear that the reward might not have been the subject of bargain, enforceable by petition of right. If the information received resulted in the accretion of nearly £300,000 to His Majesty's Treasury, it was certainly cheap at £250. There appears to have been a suggestion in the question that patriotic zeal for the due implenishment of the Treasury should be its own reward, but, unfortunately, money produces further and better results. The secret informer to the police, known to the criminal classes as a "copper's nark," which is not a term of endearment, is an indispensable but somewhat soiled weapon in their armoury, and, of course, demands and receives payment for his or her services. No doubt such payment is allowed on audit, and in the case of the Metropolitan police, perhaps s. 12 of the Metropolitan Police Act, 1829, would authorise it. It was established in the well-known case of *Newton* v. *B.S.A. Co.* [1906] 2 Ch. 378, that companies may not establish a secret service fund, though suggestions have been made that it is often evaded on account of the extreme utility of such a fund in guarding a company's trade secrets —and even, possibly, in acquiring knowledge of the trade secrets of rival businesses.

Mistaken Economy.

If we could be certain that equal sacrifices all round would be adopted as a remedy for our present financial distresses very few of us would grumble either bitterly or persistently. But that will not be so; partly, indeed, because it is impossible to devise a scheme to include everybody with true equality. At present it seems likely that most people will suffer more or less, and a few classes have been tentatively selected as prospective "mores," among them the police. We think it would be a mistake to reduce police pay. It may be said that policemen are better paid, enjoy better and earlier pensions, and have greater security of employment than most men of the classes from which the majority of the police are drawn. We are not disposed to dispute this, but we think there are good grounds for maintaining their favoured position. A well-disciplined, trustworthy police force is a tremendous asset in times of stress and difficulty, as we have learned from experience. Contentment goes a long way towards maintaining discipline; any measures that might create unrest and dissatisfaction ought to be avoided if it is at all reasonably possible. Moreover, if policemen are well paid and well treated it is justifiable to treat lapses from the highest standards of integrity with inflexible severity. When police officers were paid something less than a decent living wage it was not surprising if some of them accepted bribes or were otherwise guilty of breaches of strict honesty; now that they are well paid they have no right to complain if the sternest measures are taken against offenders in their ranks, and the higher authorities can count on the approval of the public and of the force if they insist on high standards of conduct. If there must be economy in the police force it should take some other form than an all-round reduction of pay. Already the suggestion of a traffic police is being revived. It is not unreasonably argued that many highly paid police officers might be replaced, as vacancies arise, by men of lesser physique, less training and consequently less pay, for some of the purely routine work of the police demanding no particular strength, skill or endurance.

Statute Law relating to Places of Religious Worship.

By T. BOURCHIER-CHILCOTT, Barrister-at-Law.

PREVIOUSLY to the statute of 1 Will. & Mary, c. 18 (1688), commonly called "the Toleration Act," persons entertaining opinions at variance with the doctrines of the Established Religion were obnoxious to the laws relating to superstitious uses and gifts to any denomination dissenting from that religion were considered as being for a superstitious use, and accordingly held invalid (*Attorney-General* v. *Baxter*, 1 Vern. 248; 2 Vern. 105), although if a general charitable intention could be discovered, the courts applied gifts to dissenting denominations to other charitable purposes according to the well-known doctrine of *cy près*. When WILLIAM, PRINCE OF ORANGE-NASSAU, came to the throne of England, his policy was to reconcile all Protestant religious denominations with the Church of England and in furtherance of this policy various statutes were, from time to time, passed. Thus, by the above-mentioned statute of 1 Will. & Mary, c. 18, *Protestant* dissenters were relieved from most of the disabilities to which they were then subject, provided they took the oaths of allegiance and supremacy, and made a declaration against transubstantiation and subscribed to the thirty-nine articles; and gifts to their schools and places of religious worship, and for educational and charitable purposes, were validated.

The only object of this enactment of 1688 was to repeal the penal laws therein mentioned, and it left the common law as it stood with respect to all common law offences against religion (*Attorney-General* v. *Pearson* (1817), 3 Mer. 409).

Further relief was subsequently given by 19 Geo. 3, c. 44, by which Protestant dissenters were allowed to act as schoolmasters in certain cases, and by the Act of 52 Geo. 3, c. 155 (Places of Religious Worship Act, 1812), certain Acts passed in the reign of CHARLES II, relating to Nonconformists and conventicles, were repealed or amended and all places of religious worship of Protestants were to be certified and registered in accordance with the provisions therein contained, and an Act passed in the following year, i.e., 53 Geo. 3, c. 160, placed Unitarians on the same footing as Protestant dissenters.

Other statutes subsequent to the above-mentioned enactments were passed in the interests of dissenters generally, amongst them being that of 7 & 8 Vict., c. 45 (the Nonconformists Chapels Act, 1844), and 18 & 19 Vict., c. 81 (the Places of Worship Registration Act, 1855). The latter enactment amending the law concerning the certifying and registering of places of religious worship in England, and repeating an earlier enactment of 15 & 16 Vict., c. 16, relating to the certifying of places of religious worship and authorising the certification of places of worship of Protestant dissenters, Roman Catholics and Jews not already certified.

By s. 9 of 18 & 19 Vict., c. 81, every certified place of worship, under the Act of 15 & 16 Vict., c. 16, was exempted, so long as the same continues to be *bonâ fide* used as a place of religious worship, from the operation of the Charitable Trusts Act, 1853, save that the exempted charities may avail themselves of the (since repealed) sixty-third and sixty-fourth sections of the said Act, if they shall think fit.

Statutes other than the Acts above referred to were subsequently passed in the interests of dissenters generally—Roman Catholics and Jews as well as Protestant—the principal being that of 2 & 3 Will. 4, c. 115, which removed certain of the disabilities to which Roman Catholics were then subject, placing them on the same footing as Protestant dissenters, with respect to their schools, places of worship, education and charities, excepting however religious and other societies of the Church of Rome, bound by monastic or religious vows (see s. 4 of Act), and that of 9 & 10 Vict., c. 59, which relieved all dissenters from the penalties and disabilities in regard to religious opinions, this statute expressly declaring that persons professing the Jewish religion should, in respect of their schools, places of worship, education and charities be subject to the same laws as Protestant dissenters.

The construction to be placed upon certain parts of the last-mentioned statutes of 2 & 3 Will. 4, and 9 & 10 Vict., c. 59, relating to places of religious worship of Roman Catholics and Jews is defined by s. 2 of the Act of 18 & 19 Vict., c. 86, an Act securing the liberty of religious worship, and provides that in respect of their places of religious worship, these denominations shall be subject to the same laws as Protestant dissenters in England were subject at the time of the passing of the Act, i.e., 14th August, 1855.

At the date of the passing of the Act of 18 & 19 Vict., c. 86, the Charitable Trusts Act, 1853 (16 & 17 Vict., c. 137), was in force, which exempted from the jurisdiction of the Charity Commissioners "any building registered as a place of meeting for religious worship with the Registrar-General of births, deaths or marriages in England and Wales and *bonâ fide* used as a place of meeting for religious worship."

This exemption from the provisions of the Act was for a period of two years from the passing thereof (i.e., 20th August, 1853), extended to *charities* or institutions, the funds or income of which were applicable exclusively for the benefit of persons of the Roman Catholic persuasion which were under the superintendence or control of persons of that persuasion. The exemption of Roman Catholic charities was extended by the statutes of 18 & 19 Vict., c. 124; 21 & 22 Vict., c. 51; and 22 & 23 Vict., c. 50, to the 1st July, 1860, when the Roman Catholic Charities Act (23 & 24 Vict., c. 134), was passed by which special provision was made regarding the administration of certain of such charities by the court and the Charity Commissioners.

The exemption of registered places of religious worship from the operation of the Charitable Trusts Acts, 1853 to 1860, existed down to the year 1869, when by the Charitable Trusts Act of that year (32 & 33 Vict., c. 110, s. 15), the Charity Commissioners were authorised to make orders, on the application of the trustees or persons acting in the administration of the place of worship, for the appointment or removal of trustees of such places of worship, or for or relating to the vesting of any real or personal estate belonging thereto, or for the establishment of any scheme for the administration of such place of worship.

The exemption of registered places of religious worship contained in the Charitable Trusts Act, 1869, was held not to extend to buildings other than the chapel, and that the jurisdiction of the Charity Commissioners extended over so much of the trust property held upon specific and particular trusts as did not consist of any building registered as a place of meeting for religious worship *bonâ fide* used as such (*In re St. John Street Wesleyan Chapel* [1893] 2 Ch. 618).

This decision led to the passing of the Charitable Trusts (Places of Religious Worship) Amendment Act, 1894 (57 & 58 Vict., c. 35), which extended the exemption in the Acts of 1853, and 18 & 19 Vict., c. 81, so as to include buildings and land in respect of situation so connected with any registered building that they could not conveniently be separated therefrom (s. 4 (*b*)).

The Act also provided that so much of the Charitable Trusts Acts, 1853 to 1891, as by virtue of the fifteenth section of the Charitable Trusts Act, 1869, extends to buildings registered and used as mentioned in the Act, shall also extend to the properties declared to be exempted by the Act in the same manner and subject to the same restrictions as the buildings registered and used.

In cases, therefore, where a building has been duly registered and *bonâ fide* used as a place of meeting for religious worship, an action to administer the trusts of a deed regulating the mode of worship at such building does not require the consent of the Charity Commissioners under s. 17 of the Charitable Trusts Act, 1853, which section enacts that before any proceedings

(not being an application in any suit or matter actually pending) for obtaining any relief order or direction concerning or relating to any charity or the estate, funds, property or income thereof, shall be commenced or taken by any person whomsoever, except the Attorney-General, except upon the certificate of the Charity Commissioners. Section 17, however, relates exclusively to the administration of trusts and does not apply to common law rights, legal or equitable modes of enforcing common law rights, or any individual right not relating to the administration of a trust (*Rendall* v. *Blair*, (1890), 45 Ch. D. 139). The exemption of places of worship and buildings and land so connected therewith that they cannot conveniently be separated therefrom, contained in the Charitable Trusts (Places of Religious Worship) Amendment Act of 1894, does not extend to property vested in trustees of buildings registered as places of worship and held upon special trusts in connexion therewith, or to property held upon trust to apply the income arising therefrom for general purposes, unless the proceeds of sale can legally be applied as income (*In re Harding and Trustees of Welsh Calvinistic Methodist Connexion*, 92 L.T. 641).

With regard to the acquisition of land for places of religious worship, the Places of Worship Sites Act, 1873 (36 & 37 Vict., c. 50), extended by the Places of Worship Sites Amendment Act, 1882 (45 & 46 Vict., c. 21), contains provisions empowering (*inter alia*) tenants for life or persons having a limited interest in and being in possession of land, to convey by way of gift or otherwise any quantity of such land, not exceeding one acre, as a site for a place of divine worship, or for the residence of a minister, or for a burial ground. The Amending Act of 1882 extended the power to so grant sites to corporations, ecclesiastical or lay and other public bodies subject to certain consents.

Assurances of land for sites for places of religious worship are, in certain cases, exempted from the operation of the law of mortmain by the Mortmain and Charitable Uses Act, 1888. By s. 7 (ii) of this enactment land, not exceeding two acres in extent, may be assured for full and valuable consideration to trustees on behalf of any religious denomination for the erection thereon of a building for any (*inter alia*) religious purposes without compliance with the conditions under which assurances must be made to charitable purposes, and by the Mortmain and Charitable Uses Act, 1891, land may be devised and personal estate may be bequeathed for the above-mentioned purposes, the consent of the Charity Commissioners or Board of Education—as the case may be—being required for the retention or acquisition of the land devised or purchased with the proceeds of personal estate so bequeathed (see s. 8 of Act).

The provisions contained in the Mortmain and Charitable Uses Act, 1888, relating to attestation and enrolment of assurances to (*inter alia*) religious purposes, have practically been replaced by s. 29, sub-s. (4) of the Settled Land Act, 1925 (which provides that every assurance of land or personal estate within the meaning of s. 4 of the Mortmain and Charitable Uses Act, 1888, shall, in place of the requirements respecting attestation and enrolment prescribed by sub-ss. (6) and (9) of that section, be sent to the office of the Charity Commissioners six months after the execution of the assurance or within such extended period as the Commissioners may, either before or after the expiration of the six months, in any particular case allow for the purpose of being recorded in the books of the Commissioners).

Sub-section (4) of s. 29 of the Settled Land Act, 1925, does not apply to registered land or to assurances or instruments required by s. 117 of the Education Act, 1921, to be sent to the Board of Education, and only applies to instruments executed after the passing of the Act (i.e., 9th April, 1925).

Various statutes have also been passed exempting places of religious worship from the liability to pay rates, etc. Such buildings are exempted from payment of rates by 3 & 4 Will. 4, c. 30; from highway rates by 5 & 6 Will. 4, c. 50; and from the costs of private improvements by 38 & 39 Vict., c. 55. They are, however, liable where situate in the Metropolis to paving expenses by virtue of 18 & 19 Vict., c. 120 (see *Wright* v. *Ingle*, 16 Q.B.D. 379), and there may be a rateable occupation by a rector or vicar of a burial ground (*North Manchester Overseers* v. *Winstanley* [1908] 1 K.B. 835).

By the Local Government Act, 1894 (56 & 57 Vict., c. 73, s. 75), buildings for use as a church, chapel, mission-room, sunday school or *otherwise* by any particular church or denomination, and endowments for the maintenance, repair or improvement of any such building or for the maintenance of divine service therein, are *ecclesiastical charities* and all churches and denominations are, by virtue of s. 75, placed on the same footing and consequently must be dealt with according to the same principles as would apply if the charity were for the benefit of any church or denomination other than the Church of England (*In re Perry Almshouses* [1898] 1 Ch. 397; [1899] 1 Ch. 21).

Power has now been conferred upon trustees holding a leasehold interest in a place of worship to acquire the freehold. Thus, the Places of Worship (Enfranchisement) Act, 1920 (10 & 11 Geo. 5, c. 56), s. 1, provides that, where premises held under a lease are held upon trust to be used for the purposes of a place of worship, whether in conjunction with other purposes or not, and the premises are being used in accordance with the terms of the trust, the trustees, *notwithstanding any agreement to the contrary* (not being an agreement against the enlargement of the leasehold interest into a freehold contained in a lease granted or made before the passing of the Act (i.e., 3rd December, 1920)), shall have the right as incident to their leasehold interest to enlarge that interest into a fee simple and for that purpose to acquire the freehold and *all intermediate reversions*. This right the trustees are not entitled to exercise in respect of more than two acres where the premises exceed that extent (see s. 1 (*a*)).

The Act does not apply where the premises are used or are proposed to be used for the purposes of a place of worship in contravention of any covenant contained in the lease under which the premises are held or in any lease superior thereto (s. 1 (*b*)), neither does the Act apply where the premises form part of land which has been acquired by or is vested in any municipal, local or rating authority, or in the owners thereof for the purposes of a railway, dock, canal or navigation under any Act of Parliament, provisional order, or order having the force of an Act of Parliament, and the freehold reversion in the premises is held or retained by such owners for those purposes (s. 1 (*c*)).

Other statutes have been passed to facilitate the appointment of new trustees for (*inter alia*) religious purposes, and to provide for vesting property dedicated to such purposes.

Thus, by the Trustees Appointment Acts, 1850 to 1890, property held for religious, educational and such like purposes, is made to vest in successors without conveyance, and the statutory power given by the Trustee Act, 1925 (15 Geo. 5, c. 19), s. 36, to appoint new trustees or any other statutory power existing for that purpose for the time being in force, is applicable to all cases to which the Trustees Appointment Acts apply.

As regards doctrine, the statute of 7 & 8 Vict., c. 45, s. 2 (the Nonconformists Chapel Act, 1844), provides that, as far as no particular religious doctrine or mode of regulating public worship appears, either in express terms, or by reference to some document containing such doctrine or in the instrument declaring the trusts of any meeting-house for the worship of God by persons dissenting from the Church of England, the usage of twenty-five years of the congregation frequenting the same is to be taken as *conclusive* evidence that such

religious doctrine, or mode of regulating public worship, may properly be taught or observed.

A somewhat similar provision, as regards persons professing the Roman Catholic religion, is contained in the Roman Catholic Charities Act, 1860 (23 & 24 Vict., c. 134), s. 5, which provides that, where the original trusts of property given for charitable purposes connected with the Roman Catholic religion cannot be ascertained by means of any written document, the consistent usage of the last preceding twenty years is to be deemed conclusive evidence of the trusts on which the same were originally settled.

Further relief of persons professing the Roman Catholic religion has been given by the Roman Catholic Relief Act, 1926 (16 & 17 Geo. 5, c. 55), which Act repealed the somewhat more or less ancient enactments set out in the schedule thereto, saving however the powers of local authorities in Great Britain to make regulations relating to, or otherwise to control, any meeting or procession in or through any street, or other public place, or in or through any unfenced ground as mentioned in the Act, and saving also the law relating to services, acts, etc., in the Church of England and rights of title to presentation to benefices or other ecclesiastical living or office in the established Church of England.

Finally, as regards land vested in trustees for (*inter alia*) ecclesiastical purposes, the Settled Land Act, 1925, s. 29, enacts that all land so vested for such purposes shall be deemed *settled* land, and for the *purposes* of *that section*, the trustees shall, without constituting them statutory owners, have all the powers which are by the Act conferred on a tenant for life and on the trustees of a settlement.

Section 29 also provides that any conveyance of land held on charitable, ecclesiastical or public trusts, shall state that the land is held on such trusts, and where a purchaser has notice that the land is so held, he shall be bound to see that any consents or orders required for authorising the transaction have been obtained.

Nothing, however, in s. 29 affects the jurisdiction of the Court, Charity Commissioners, Board of Education, or other competent authority in regard to the administration of charitable, ecclesiastical or public trusts.

The Land Value Tax.

By W. E. WILKINSON, LL.D. (Lond.).

Author of "The Land Value Tax: A Guide to Part III of the Finance Act, 1931."

IV.—ASSESSMENT AND RECOVERY OF THE TAX.

THE first payment of the land value tax will be for the financial year ending the 31st March, 1934 (Finance Act, 1931, s. 10).

The tax will be chargeable on the person who was the owner of the land unit on the 1st January in the year of charge (s. 17). (For definition of "owner" see s. 31.) This statement is, however, subject to two qualifications:—

(1) Where a building is divided horizontally, and the separate divisions are in different ownership, the site of the building (with its curtilage) will be a land unit (s. 11 (3)). In such case the tax will be apportioned between the respective divisions of the building in the proportion which the annual value for rating purposes of those divisions bear to one another, and the appropriate amount of the tax in respect of each such division will be chargeable on the person who was the owner thereof on the 1st January (s. 17).

(2) Where a mortgagee is in possession, or a mortgagee or a receiver is in receipt of the whole of the rents and profits incident to the mortgaged estate on the 1st January in any year of charge, the tax for that year will be chargeable on the mortgagee (s. 17). Any tax so paid by a mortgagee, however, will be a charge on the mortgaged estate as an addition to the mortgage money with priority over all other charges on the estate and with interest at the rate of 5 per cent. per annum (s. 21).

Reduction of Land Value for Purposes of Assessment.

It will be remembered that the scheme of the Act is that tax is to be charged at the rate of one penny in the pound on the land value of a land unit (s. 10). During the passage of the Bill through the House of Commons a new clause was added, which became s. 18 in the Act, containing provisions for the reduction of the land value for the purposes of assessment to tax. These provisions are of great importance, for, in many cases, after the reduction allowed by the section has been made, the land value will be reduced below the sum of £120. If this is so, the amount of tax payable will not exceed 10s., so that the owner will be entitled to claim relief from tax (s. 25 (3)). In many other cases, although the land value when thus reduced may exceed £120, yet after the owner has obtained recoupment of part of the tax from the reversioner under the provisions of s. 20 of the Act, the amount of tax ultimately borne by him may not exceed 10s., so that relief may be claimed.

It is provided that for the purposes of the charge of tax—

(1) The land value of every land unit (not being a unit in respect of which a cultivation value is shown by the entries relating thereto) will be reduced either—

(i) By an amount equal to four times the annual value of the unit for the purposes of Income Tax under Schedule A of the Income Tax Act, 1918; or

(ii) By an amount equal to seven-eighths of the land value of the unit,

whichever is the *less* (s. 18 (1)).

(2) The land value of every land unit in respect of which a cultivation value is shown by the entries relating thereto will be reduced either—

(i) By the amount of the cultivation value; or

(ii) By the amount by which the land value would have been reduced under s. 18 (1), *supra*, if no cultivation value had been shown by the entries relating thereto,

whichever is the *greater* (s. 18 (2)).

Assessment of Tax.

The tax chargeable on any person for any financial year will be assessed by the Commissioners of Inland Revenue on him or on his personal representatives (s. 19 (1)). An assessment may be made at any time not later than three years after the end of the year of charge to which it relates (s. 19 (2)).

Any person aggrieved by an assessment to tax may appeal against the assessment within forty-two days after the date thereof. On such an appeal the value of the land unit cannot be called in question (s. 19 (4)).

The tax may be recovered as a debt due to His Majesty (s. 19 (5)), and where the amount of the tax payable for any year is less than £50, it may be recovered summarily as a civil debt (s. 23 (2)).

Tax as a charge on Land.

The amount of the tax assessed in respect of any land will, as from the date on which it becomes payable, be a charge on that land. The charge will not, however, be deemed to be a land charge of a class which may be registered under the Land Charges Act, 1925, and for the purposes of the Land Registration Act, 1925, any such charge will be deemed to be included amongst the overriding interests, to which all registered land is deemed to be subject, specified in s. 70 (1) of that Act.

Any such charge will be void as against a purchaser for value claiming by virtue of any disposition made (1) *before* the amount of the tax became payable, and (2) *after* the 1st January in the year of charge for which that tax is assessed (s. 19 (6)).

Recoupment of Tax to Leaseholders by Lessors.

Where land is subject to a lease for a term exceeding fifty years, and the lessee is, therefore, the owner of the land (s. 31) and so chargeable with the tax (s. 17), he will, unless the rent payable under the lease is merely nominal, be able to recover a proportion of the tax from the reversioner, i.e., the person who would have been chargeable to the tax as owner if the lease and all underleases had been surrendered (s. 20 (4)).

In such a case the lessee will, on paying the tax for the year, be entitled to recover from the person who was the reversioner on the 1st January in that year, either—

(1) A sum equal to one-twelfth of the amount of a year's rent under the lease, or

(2) the whole amount of the tax,

whichever is the *less*. Any sum so recoverable may, as in the case of the Landlord's Property Tax, be deducted from the next payment of rent (s. 20 (1)).

And where the reversioner also holds under a lease at a rent, he may, in turn, recover from the person who was the reversioner in respect of that lease on the 1st January in the year of charge either—

(1) A sum equal to one-twelfth of the amount of a year's rent under that lease ; or

(2) The whole amount of the sum so recovered,

whichever is the *less* (s. 20 (2)).

(*To be concluded.*)

The Destruction of Fish by Chemical Pollution.

THE lengthy case of *Nicholls* v. *Ely Beet Sugar Factory Limited* (reported in *The Times* during March last), and which occupied the attention of FARWELL, J., on and off for about three weeks, though not containing subject-matter for official law reporting was yet of no little practical importance to the country solicitor who is generally the first to be consulted in a complaint of this kind. The case itself really amounted only to a question —or questions—of fact. The plaintiff claimed to be the owner of two fisheries in the River Ouse in the Isle of Ely and Norfolk, and he sought against the defendants (who had a factory for making beet sugar at Ely) an injunction to restrain them from discharging from their factory or works any foul or other noxious or injurious matter or liquid so as to pollute the water of the River Ouse and to cause damage or injury to the fish therein, or prejudicially affect the plaintiff's fisheries. The defence raised the question of ownership and a general denial of recent damage, it being claimed that steps had been taken which had already reduced the risk of damage to a minimum and would prevent any future damage. After hearing the evidence of a long rota of experts on both sides, FARWELL, J., decided that all risk had not yet vanished, and gave the plaintiff liberty to renew his application for an injunction within twelve months, assessing damages at £200.

The defendant's challenge of the plaintiff's claim to ownership failed. His documents of title referred back to entries in Domesday Book, showing that at that date the Manor of Littleport with certain fisheries was vested in the Abbot of Ely by grant from the Crown, and also to certain extracts from the Rolls of the Manor of Littleport (preserved in the British Museum) which referred to the fisheries. In 1600 the Manor of Littleport which until then had been vested in the Bishop of Ely (as the Abbot of Ely had become) was granted to one JOHN PUYTON together with the fisheries. Thence, according to various documents read to the court, the title was traceable until it became vested in the plaintiff. The subject-matter of this case was therefore of some antiquarian interest.

There is a good deal of very interesting ancient law surrounding claims of several fishery in rivers. Here we are concerned only with non-tidal rivers. Where a river is or becomes tidal within the rule of law, considerations arise which were absent in the case of *Nicholls* v. *Ely Beet Sugar Factory Limited*. There the only issues were (*a*) proprietary right, and (*b*) fact as to alleged pollution. The origin of right in a several fishery in non-tidal waters must be founded ultimately in a grant from the Crown, because it is inseparable from ownership of the soil and that ownership was originally vested in the Crown. The normal line of descent—quite appropriately followed in the case before us—should be traceable back to a grant from the Crown, usually in connection with the grant of a manor, but sometimes as a separate hereditament. Having been granted as parcel of a manor the fishery being an incident of the ownership of the soil would then be capable of being alienated by its original grantee either upon a sale of his land or separately. A private several fishery may be either corporeal or incorporeal, since so long as it attaches to the soil it is corporeal, but if the soil be alienated but the right of fishery be reserved, it becomes an incorporeal hereditament. When a fishery is thus converted into an incorporeal hereditament it may be either "several" or "common." A "common" of fishery is a right of fishing with the owner or with other persons enjoying a similar right.

In the *Ely* case, apart from putting the plaintiff to the strictest proof of title, there was no attempt on the part of the defendants to set up any claim of right. Their factory was only established in 1925, and there was no dispute as to the fact of damage having been done prior to 1929. The sole question in issue therefore was whether the damage had been diminished to such an extent by the measures taken to purify the factory effluent as to make it negligible. The learned judge came to the conclusion in this case that further protection was needed by the plaintiff—with the result stated above.

It is interesting to observe that apart from his right to obtain an injunction and damages, the owner of fishing rights has substantial statutory protection against chemical and other pollution of the water causing destruction of fish. The most recent legislation touching this matter is to be found in the Salmon and Freshwater Fisheries Act, 1923, s. 8 of which reads thus :—

> "(1) No person shall cause or knowingly permit to flow, or put or knowingly permit to be put, into any waters containing fish, or into any tributaries thereof, any liquid or solid matter to such an extent as to cause the waters to be poisonous or injurious to fish or the spawning grounds, spawn or food of fish" :

provided that the penalty is not to be enforceable in respect of any act done in the exercise of any lawful right or "in continuation of a method in use in connection with the same premises prior to the passing of this Act," if the defendant proves to the satisfaction of the court that he has used the best practicable means, within a reasonable cost, to prevent such matter from doing injury to fish or to the spawning grounds, spawn or food of fish.

> "(2) No person shall, within a fishery district, discharge any trade effluent into any waters containing fish by means of any new work unless such notice of the proposed construction of the new work has been given to the fishery board or to the Minister as is prescribed by this section" ;

and power is reserved to the fishery board or the Minister to exempt any new work from the operation of this sub-section, temporarily.

Proceedings under this section may not be instituted except by the fishery board or by a person who has first obtained a certificate from the Minister that he has a material interest in the waters alleged to be affected. This and the provision for temporary exemption of new work by permission of the

Minister are intended to protect industrialists from undue harassing. In the case of *Hulley* v. *Silversprings Bleaching Co., Ltd.* [1922] 2 Ch. 268, it was contended by the owners of some bleaching mills that they had acquired, by enjoyment as of right over a period of twenty years, a prescriptive right to pollute a stream—or alternatively a right by virtue of a lost grant. But the court held that the prescriptive easement claimed would be in contravention of a statute, to wit, the Rivers Pollution Prevention Act, 1876, and as title by prescription is itself founded upon a lost grant, that must fail also, since a lost grant, similarly, cannot be presumed where that would contravene a statute.

In *Marquis of Granby* v. *Bakewell Urban District Council* (1923), 87 J.P. 105, the plaintiff claimed and was held to be entitled to an injunction and damages in respect of fish poisoned by effluent from the defendants' gas works—his damages being limited to such as could be shown to be the natural and probable consequences of the defendants' wrongful acts, and not to be extended beyond that limit because those acts were of themselves unlawful. It is therefore settled law that a private individual (*a*) is entitled to an injunction and damages in an ordinary civil action by way of recouping himself for losses due to destruction of his fish by pollution, and (*b*) is entitled to institute proceedings under s. 8 of the Salmon and Freshwater Fisheries Act, 1923—the penalty for breach of which may be not more than £50 and £5 a day for every day during which the offence is continued after conviction. But before he can do this, the private individual must obtain a certificate from the Minister as indicated above. In practice, however, it is usual for private owners to make complaint to the fishery board (if there be such board operating locally) and leave the institution of proceedings to them. It would appear that there is nothing to prevent a private individual from claiming monetary damages for loss of fish either before or after the institution of any such prosecution.

Memorandum of Moneylending Contract.

On 9th July, in *B. S. Lyle Limited* v. *Chappell*, Mr. Justice Swift added another decision to the ever-increasing number of authorities on what constitutes a proper note or memorandum of a moneylender's contract within s. 6 of the Moneylenders' Act, 1927. The action was brought by a moneylending company on a promissory note, dated 22nd October, 1930, for £300, repayable by weekly instalments of £5 each, with a proviso that should default be made in the payment of any instalment, the whole of the balance of the sum advanced and interest should forthwith become due and payable. Under s. 6 of the Moneylenders Act, 1927, no contract for the repayment by a borrower of money lent to him, or for the payment of interest on money lent without security in respect of any contract, is enforceable unless a note or memorandum in writing of the contract is made and signed personally by the borrower, and a copy sent to him within seven days of the making of the contract. The memorandum was as follows: "I agree to borrow from you on October 22nd, 1930, the sum of £200, with the sum of £100 for interest, being at the rate of 85·2 per cent. per annum and upon the terms of the promissory note to be as follows": After that came the text of the promissory note, and then followed these words: "I hereby authorise and request you to allocate the whole of the above advance of £200 in settlement of my promissory note in your favour dated April 25th, 1930. Dated October 22nd, 1930. Signed by me before the loan is made—S. W. Chappell. I acknowledge to have received a true copy of this document. —S. W. Chappell." There had been financial transactions between the parties in 1926, 1927, 1928 and in January, 1929. Since the last date there had been no transactions until 25th April, 1930, when the plaintiffs advanced £130 to the defendant and took from him a promissory note for £255, repayable in six monthly instalments of £42 10s. each. The defendant was irregular in his payments and in October, 1930, there was still due at least £100 for principal, and another sum, said by the plaintiff to amount to £100 for interest. By arrangement between the parties, the defendant was, on 22nd October, 1930, released from the contract of 25th April, 1930, and the bargain of 22nd October, 1930, was substituted therefor, together with the promissory note of the same date. A cheque was then in fact drawn by the plaintiffs for £200 in favour of the defendant, which he, on the same day, at their request, indorsed back to them, and which they immediately paid into their own account. His lordship stated that the defendant had not received a penny beyond the £150 which he took in April, 1930, and there had been no other loan, and to come into court with a memorandum saying that there was a loan on 22nd October, 1930, and that the defendant received the money on that date seemed to be an endeavour to practise a gross fraud on the court. There was no memorandum of the real transaction which took place on 22nd October, 1930, and his lordship therefore gave judgment for the defendant with costs. *Gaskell Limited* v. *Askwith*, 45 T.L.R. 566; *Reading Trust* v. *Spero* [1930] 1 K.B. 493; *Sherwood* v. *Deeley and Wife*, 75 Sol. J. 345; and *Eldridge and Morris* v. *Taylor* (*The Times*, 9th June, 1931); were all decided on the construction of s. 6. It will be remembered that the first of these cases bore very hardly on the moneylending company concerned, as it was actually held that a mere clerical slip as to the date of the memorandum was sufficient to invalidate it. Truly, the way of the modern moneylender is hard.

The Legal Profession in Malaya.

[Contributed.]

The legal profession in Malaya is based on the English system, except where the work of a barrister-at-law and solicitor is combined. Until recent years the majority practising in the towns were Europeans (men from Great Britain), but the present tendency is for more Chinese and other races in the country to go in for this profession. It is only the wealthy Chinese who can afford to have his son become a solicitor or advocate, as this means sending him to England after finishing school in Singapore or other city. He will either go to Oxford or Cambridge or proceed straight to one of the Inns of Court in London. The average Chinese practitioner, as is but natural, does not command such a good knowledge of English as the Englishman, and this undoubtedly handicaps him in his work in Malaya, where all court proceedings are in English. But the real deficiency in the young Chinese lawyer is his lack of practical experience; he will pass his examinations and then, returning to Malaya, is formally admitted to the local Bars after six months have expired from the date of his application. When he commences to practise he has not, however, had any previous experience in England or elsewhere. The result is that his practice is defective. The Chinese make good conveyancers after they have had practical experience, and their knowledge of a Chinese dialect comes in very useful, as the majority of people in Malaya are Chinese. Some of them specialise in nothing else but conveyancing. The majority of their clientele consists of Chinese, and it is seldom indeed, if ever, that a European will go to a Chinese solicitor. On the other hand, the Chinaman frequently prefers to consult a European solicitor or advocate, one reason being that in his innermost heart he feels that he will be on a footing of equality with the other party's counsel and perhaps stand a better chance of winning! As it is, even if he desired to brief a leading counsel from among his countrymen, he would find it difficult to get one, as, as far as the writer has been able to

ascertain, there is no such person as a leading counsel among the Chinese legal fraternity.

The same professional etiquette as prevails in Great Britain is enforced here. The Chinese take their work seriously and a keen interest in their profession. There are very few Malays acting as lawyers or barristers, and the few there are occupy Government positions. There are a fair number of Indians engaged in the legal profession in Malaya. They do chiefly court work, in fact, anything where talking is required; they are great talkers, though there is not always substance behind their words. The younger among them, too, like the Chinese, lack practical experience before starting in practice.

Civil cases concerning the administration of estates are frequent in Malaya, as the Chinese often draw up complicated wills and are very inclined to squabble over them. In criminal cases, breaches of trust, armed robberies, and murders are the more prominent, and in addition, there is the usual quota of minor offences to be found in any Asiatic town. The Chinaman is not a good witness, as he finds it difficult to tear himself away from the temptation of "squeeze." Cases among European firms themselves are not very frequent, but arbitrations out of court are frequent, a solicitor or chartered accountant acting as arbitrator.

All the European solicitors and advocates practising in Malaya come from Great Britain, where they gained practical experience. All the more important cases are brought to them, both by Europeans as well as Chinese, Malays and other Orientals, as these races have absolute confidence in them, more so than in their own people. Singapore being one of the more important ports of the world, there is a lot of admiralty and general marine work (such as collisions at sea, etc.). Though the country is at present passing through a period of severe depression, the larger towns, such as Singapore, Penang, Kuala Lumpur and Ipoh are steadily growing, with the result that the work of the legal profession is gradually extending. Cities like Singapore and Penang, however, do not offer much scope for the solicitor or barrister-at-law to open up a practice of his own, as there are already a number of long-established firms of solicitors there and all the more important business goes to them. The only scope these places offer to solicitors and barristers at home is for them to enter an already established firm of solicitors. Kuala Lumpur and other cities in the F.M.S. as well as Johore do offer opportunities for men to open up their own practices and make a good living, as these are comparatively young areas and are steadily growing. The legal profession there is not overcrowded, and, as business in general improves, the presence of more of the legal profession will undoubtedly become a necessity.

Most of the judges and magistrates in Malaya are appointed by the Government and come from Great Britain, many having had many years of colonial service, but there are also a number of Malays who are members of the Civil Service and who are also magistrates. There are no Chinese or Indians on the Supreme Court Bench in the Federated Malay States.

The cost of living in Malaya is higher for the average European and costs of litigation are consequently higher than in Great Britain, though not proportionately so.

Self Incrimination of the Accused.

One of the cardinal principles of the criminal law, both in England and America, is that the accused shall not be required to criminate himself. In America the rule is backed, and complicated, by constitutional guarantees, with the result, in indiscreet hands, that, as Wigmore tells us, it has been "so extended in application beyond its previous limits as almost to be incredible, certainly to defy commonsense." In this country the rule has been used rationally, with one result, among others, that there are very few decisions in point, considering the immense importance of the subject.

An accused person is exposed to being forced into self-incrimination both before and during judicial proceedings against him. The former is a matter which concerns the police, the latter the judiciary.

We deal with the former by direct instruction to the police, with the latter mainly by rules as to the exclusion of evidence; with both by giving a legal remedy to persons oppressed.

One proposition seems to be clear that, always excepting confessions obtained by threats or promises, any evidence improperly, even illegally, obtained, is admissible in a criminal trial. To discuss all the cases which establish the proposition would take us too long. We merely cite some of them: *Bishop Atterbury's Trial* (1722), 16 How St. Tr. 495, 629; *Leggatt* v. *Tollervey* (1811), 14 East 302; *Caddy* v. *Barlow* (1827), 1 M. & R. 84; *R.* v. *Derrington* (1826), 2 C. & P. 418; *Phelps* v. *Prew* (1854), 3 E. & B. 430, 437, 441; *Jones* v. *Owens* (1870), 34 J.P. 759.

The logic of the position is unassailable. Evidence is evidence however obtained. Some methods, it is true, render it too unreliable to be of value and then we exclude it. Most people, under torture or excited by hope of escape, will confess to anything, and confessions forced or induced are therefore shut out; but note: if the irregularly obtained confession reveal a fact otherwise verified, that fact and the portion of the confession relating to it are admissible: *R.* v. *Gould* (1840), 9 C. & P. 364. This acceptance of evidence improperly obtained may be regarded as a dangerous encouragement to the police. But the public censure which awaits them if they overstep the bound of what is considered fair by the judges and the public is a real restraint, more effective perhaps than is generally supposed. The Royal Commission of 1928-1929, and the events which led up to its appointment, are not likely to be soon forgotten. Nevertheless there are dangers. The reckless way in which some persons in authority perverted the proviso to Regulation 40D of the Defence of the Realm Regulations, and imposed a compulsory medical examination upon persons charged under it, got overlooked in the clouds of war. But when irregularities like this are established they lead to troublesome consequences for the offenders (see *Agnew* v. *Jobson* (1877), 13 Cox 625).

This is an extreme case of violation of personal rights. Others are sanctioned by practice, some even by statute.

Thus, accused persons, though they have the right to refuse their finger prints to the police, can be compelled to have them taken in prison, in pursuance of the Home Secretary's Regulations made under s. 8 of the Penal Servitude Act, 1891. "Phipson on Evidence," 7th ed., p. 10, deals inadequately with this point, and is consequently misleading. There is no doubt that this practice tends to forward the interests of justice; the identification of persons previously convicted frequently leads to the obtaining of more evidence on the case in point. It cannot harm the innocent. Indeed, in the *Beck Case* of famous memory, full use of the machinery of identifying marks would have saved a miscarriage of justice.

In daily practice an accused, in court, is asked to put on a hat or other garment, to give a specimen of his writing, and so forth. This is inviting him to risk incrimination as a result of his own action. There is no established rule on the subject, but one thing is clear, the application of any force to compel him to do the desired act would be an assault for which an action would lie. Even as an invitation it is undesirable, save if he go into the witness-box, when, of course, he can be required, under penalty of damaging inference, to give any testimony asked for.

No inference should be drawn adverse to an accused who refuses to allow any infringement of his personal liberty. His finger prints may be taken by force in prison, but his declining to give them ought not even to be given in evidence. Similarly, a refusal to submit to medical examination is not of evidential

value. In *R.* v. *Gray* (1904), 68 J.P. 327, the accused was charged with attempting carnally to know a girl under thirteen. She had venereal disease. The defendant refused medical examination. Held, that this was no corroboration of the girl's story.

On the whole the practice in England works well. We have a very real regard for personal liberty, but unless an infringement is substantial we decline to bother about it. A serious trespass will be dealt with sharply by the courts. Arbitrary practice, directly it is known, leads to an outburst. That is our method, and it compares favourably with that in America, where minute technical invasions of liberty often lead to the escape of a scoundrel, while behind the scenes the most savage police oppression is often exercised unchecked. It is not perhaps odd that the two things run together, for the over-niceness of the courts embarrasses the executive, which not unnaturally reacts with concealed violence.

Company Law and Practice.

XCII.

(*Continued from p.* 566.)

STAMPING OF TRANSFERS.

The case of *Maynard* v. *The Consolidated Kent Collieries Corporation Limited* [1903] 2 K.B. 121, which was dealt with last week in this column at some length, shows that a company may refuse to register a transfer which is insufficiently stamped, and may even go behind the consideration stated on the face of the transfer to discover whether the transfer is in fact adequately stamped or not. But there may be cases where the company registers a transfer which is, in fact, though not to the knowledge of the company, inadequately stamped; the company perhaps at some time desires to put this transfer in evidence for some purpose or another, but when it does so objection is raised that the document is insufficiently stamped. The company may hitherto have been unaware of the deficiency; indeed, it may well be that there were no practical means by which it could have found it out. Is the company to be put at a disadvantage by not being able to use this piece of evidence which may be of great importance? The case of *re Indo-China Steam Navigation Co.* [1917] 2 Ch. 100, shows (if demonstration be required) that, in a proper case, the company can pay the penalty and duty, and then use its evidence as it desires.

The facts of the *Indo-China* case are somewhat involved, but it is desirable to be in possession of their outline before coming to the judgment of Eve, J. In March, 1916, one H, sold to a firm by whom he was then employed, 930 ordinary shares in the Indo-China Company, and was paid the purchase price agreed upon. Eight hundred and seventy of these shares were transferred to the firm, or to its nominees, and the firm was given the certificate for the other sixty, and a blank transfer in respect of them executed by H. In April, 1916, the firm filled in the name of a nominee in the blank transfer as transferee and, in May, 1916, forwarded the transfer, with the certificate relating to the shares the subject of the transfer, to the company for registration. The company gave notice to H that they had received this transfer for registration, in accordance with usual practice, and on receipt of this notice H got into touch with the company and stated that he objected to the registration of the transfer. Some correspondence ensued, but in July, 1916, the company did in fact pass the transfer and registered the name of the firm's nominee as a member in respect of the disputed shares. When the word disputed is used, however, it must not be taken as meaning that H was claiming to retain the shares: he was involved in other litigation with the firm, in which he was claiming a large sum from the firm, and, in the words of Eve, J., "This position of affairs he treats as a sufficient justification for his opposing on technical grounds the making of any order on this summons which would have the effect of transferring to the nominee of the purchasers the shares which he sold to them and for which they paid him the purchase price."

At the time when the transfer was passed and registered, the correspondence between the company and H had been overlooked, and on its being rediscovered, the secretary of the company amended the register by reinserting the name of H in place of the firm's nominee. The company took the view that the reinsertion of H's name on the register was nugatory, and that the firm's nominee was therefore entitled to the shares, while H asserted that he was still properly on the register. In these circumstances the company took out a summons under s. 32 of the Companies (Consolidation) Act, 1908 (now s. 100 of the Companies Act, 1929) asking for authority to rectify the register by the restoration of the name of the firm's nominees. On the hearing of the summons it was argued on behalf of H that, as 10s. had been inserted as the consideration instead of the true purchase price, the transfer did not and could not confer any right on the transferee to be registered as the legal owner of the shares. Eve, J., held that H could not be heard to say that by reason of the inadequacy of the stamp he was entitled to remain on the register in respect of the shares, though he might say that the registration of the transfer while inadequately stamped could not operate to bring about a legal transfer of the shares into the name of the transferee. But this contention could not avail him at the hearing of the summons, because the penalty had then been paid, and the transfer properly stamped with the *ad valorem* duty payable thereon, and an order was therefore made giving the company authority to restore the name of the nominee.

It is to be observed in this case that the company had no notice at the time it accepted the transfer that it was not properly stamped, and indeed, it was furnished with a declaration signed by the manager of the firm that it was sufficiently stamped with a 10s. stamp; so that there was little else that the company could, from the practical point of view, have done at the time to safeguard itself. But it would not have made any difference from this point of view had the company had notice in the first place of the insufficient stamping, for the transfer could be stamped at any time under ss. 14 or 15 of the Stamp Act, 1891, notwithstanding the intentional omission to stamp it properly in the first instance.

Another point is here raised incidentally of which it may be useful to issue a reminder. A deed cannot be altered, after it is executed, without fraud or wrong (see per Lord Campbell, C.J., in *Doe, d.; Tatum* v. *Catomore*, 16 Q.B. 745, at p. 746) hence a transfer in blank under seal is inoperative as such, though it may have some operation as a writing under hand. Hence, in the case of companies the articles of which require transfers to be by deed, a blank transfer cannot, if filled in subsequently to execution, operate as a legal transfer of the shares, though it would no doubt as a rule confer a right to have the shares transferred.

(*To be continued.*)

Mr. John James Spencer, solicitor, Nottingham, founder and principal of the firm of J. J. Spencer & Son, solicitors, of that city, President of the Nottingham Law Society in 1911, who died on 19th March last at the age of seventy-one, left estate of the gross value of £58,143, with net personalty £27,165. Probate of his will (with two codicils) has been granted to his son, Harold John Spencer, solicitor, Nottingham; his managing clerk, William Edwin Finney, Nottingham; and his cashier, Edwin Ernest Gell, also of Nottingham. He left (*inter alia*) £2,000, his interest in the business of a solicitor, office furniture, books, papers, etc. (but not book debts or business liabilities), and his business premises and three cottages in Park-row, Nottingham, to his said son, Harold John Spencer; £1,250 to his managing clerk, William Edwin Finney; £1,000 to his cashier, Edwin Ernest Gell; £300 to his clerk, Charles Young.

A Conveyancer's Diary.

Trustees as Statutory Owners—Vesting on Appointment of New Trustees.

Last week I considered this question to the point of setting out the main contentions in favour of the view that where trustees are statutory owners by reason of the person who would, if of full age, be the tenant for life, being an infant, and in consequence of the death or retirement of one of them a new trustee has to be appointed, it is not necessary to have any conveyance or vesting deed in favour of the continuing and new trustee.

I may recall that I referred to s. 23 (1) of the S.L.A., 1925, as showing that where there is no tenant for life, nor, independently of that section, any person having the powers of a tenant for life, then in such a case as I am supposing the trustees of the settlement have the powers of a tenant for life, and I pointed out that "the trustees of the settlement" must mean "the trustees *for the time being* of the settlement." Then I said that it was contended that under s. 40 (1) of the T.A., 1925, where a new trustee was appointed, the settled land would vest under the vesting declaration implied by that section, with the result that under s. 72 (1) of the S.L.A., 1925, a conveyance by the new trustees would be effective, although there had been no conveyance from the continuing trustees or trustee to himself or themselves and the new trustee or trustees, nor any vesting deed in favour of the latter.

The illustration which I used and propose to continue in this article was that A, an infant, was tenant in tail under a settlement created before 1926, and B, C and D were the trustees for the purposes of the Act at the commencement of the S.L.A., 1925. A vesting deed was duly executed by the trustees in 1926, containing the required particulars and declaring that the settled land was vested in them upon the trusts affecting the same. C and D died, and B, by deed, appointed E and F to be trustees in their place and jointly with himself, and a deed of declaration as required by s. 35 of the S.L.A., 1925, was executed.

Now for the contentions in support of the view that there should have been a conveyance from B to himself and E and F or a vesting deed in their favour so as to vest the land in them and enable them to exercise the powers of a tenant for life.

In the first place, we must look at s. 7 (4) of the S.L.A., 1925, which enacts—

> "If by reason of forfeiture, surrender or otherwise the estate owner of any settled land ceases to have the statutory powers of a tenant for life and the land remains settled land, he shall be bound forthwith to convey the settled land to the person who under the trust instrument or by virtue of this Act becomes the tenant for life or statutory owner, and, if more than one, as joint tenants."

Now, it is clear that upon the death of C and D and the appointment of E and F to be trustees of the settlement, B, E and F became under s. 23 (1) of the S.L.A. the persons having the powers of the tenant for life, and, as such, statutory owners. Therefore, under s. 7 (4), B should have conveyed the land to E, F and himself as joint tenants, if the latter sub-section applies.

It certainly seems curious that, if s. 7 (1) were intended to apply on an appointment of new trustees who became statutory owners, the sub-section did not say so. What it says is: "If by reason of forfeiture, surrender or otherwise." One would think that an appointment of new trustees who became statutory owners would be a more common occurrence than the forfeiture or surrender of the estate of a tenant for life. However, the words "or otherwise" seem to cover the occasion of a change in the statutory owners on an appointment of new trustees, and it follows, if that be so, that a conveyance from B was essential in order to complete the title of the new trustees. That, as it seems to me, is the correct view. At any rate, it would be best to act upon it so as to be on the safe side. The language of s. 7 (4) is imperative regarding the duty of B, and, that being so, I do not think that the implied vesting under s. 40 (1) of the T.A., 1925, could be relied on.

There is, however, a further contention which is perhaps of more importance. It is said that even if there were a conveyance by B to himself and the new trustees as joint tenants, that would not suffice to enable the latter to exercise the powers of a tenant for life unless the conveyance took the form of a principal vesting deed, or there were such a deed in addition to the conveyance.

In support of that view, s. 13 of the S.L.A., 1925, is relied on. The section reads:—

> "Where a tenant for life or statutory owner has become entitled to have a principal vesting deed or a vesting assent executed in his favour, then until a vesting instrument is executed or made pursuant to this Act in respect of the settled land, any purported disposition thereof *inter vivos* by any person other than a personal representative (not being a disposition which he has power to make in right of his equitable interests or powers under a trust instrument) shall not take effect except in favour of a purchaser of a legal estate without notice of such tenant for life or statutory owner having become so entitled as aforesaid, but save as aforesaid, shall operate only as a contract for valuable consideration to carry out the transaction after the requisite vesting instrument has been executed or made, and a purchaser of a legal estate shall not be concerned with such disposition unless the contract is registered as a land charge."

That section, it is argued, makes it imperative that there should be a principal vesting deed on every change of ownership. In the case which I am supposing, there are certainly new statutory owners, but I doubt very much whether the section applies.

In the first place, the expression used is "a tenant for life or statutory owner"—not "statutory owners." It appears therefore to point to a case where the new statutory owner is such under s. 23 (1) (*a*) as being a person of full age on whom the powers are conferred by the settlement. It does not seem to me to apply to the case of trustees, for if that had been intended the plural, not the singular, would surely have been used.

Then, again, this section makes it impossible for the new statutory owner to exercise the powers so as to pass a legal estate "until a vesting deed is executed or made pursuant to this Act in respect of the settled land." It does not say "until a vesting deed is executed *in favour of the new statutory owner*." In our case there had been a vesting deed executed in pursuance of the Act, and no occasion for a new one seems to have arisen, since under s. 23 (1) (*b*) the trustees for the time being can exercise the powers.

It will be said of course that if you have, in such a case, a proper appointment of new trustees and a deed of declaration under s. 35 and in addition a conveyance from the continuing trustee to himself and the new trustees, you might as well make the conveyance in the form of a vesting deed, or at any rate see that it contains all the particulars requisite for a vesting deed, and so make sure of the matter. That is so, but suppose you come across a title in which that has not been done and the trustees have conveyed in purported exercise of the statutory powers, is the conveyance ineffective to pass the legal estate? I do not think so, for the reasons which I have given.

As a general rule, of course, the conveyance from the continuing trustee would operate as a vesting deed, because it would recite or perhaps be made supplemental to the original vesting deed, and so import, by reference, the particulars contained in that deed, which would be sufficient under

s. 5 (2) of the S.L.A. It might not in so many words contain a statement that the settled land is vested in the new trustees upon the trusts from time to time affecting the settled land (s. 5 (1) (*b*)), but the habendum would certainly be "to hold upon the trusts applicable thereto by virtue of the settlement," or words to that effect, which would suffice to comply with the requirements of that clause of the sub-section.

It is a point worth bearing in mind that where trustees are statutory owners and there is a change in the trusteeship, it is best to have a conveyance to the new trustees and to see that it does in fact contain by reference or otherwise all the particulars required by s. 5 (1) of the S.L.A. I do not think, however, that the absence of a vesting deed containing all the required particulars, expressly or by reference, would prevent the new trustees from conveying the legal estate if they had been duly appointed and the settled land had been conveyed to them. Obviously the safest plan is to have a vesting deed.

Landlord and Tenant Notebook.

Remedies for Unauthorised Assignment.

In the absence of special circumstances, damages for breach of a covenant not to assign are difficult to assess. Blackburn, J., said as much, and little more, when directing the referee in *Williams* v. *Earle* (1868), L.R. 3 Q.B. 739. The defendant was himself the authorised assignee of a lease of industrial premises which he had occupied for some years, and when he went out of business he offered to surrender the remaining eight years, but this was refused. He thereupon paid rent up to date and got rid of further liabilities under the lease by assigning it, without obtaining the prescribed consent, to a gentleman described as the editor of the "Cricketers' News." Blackburn, J., said that the arbitrator "must put the plaintiff, as far as possible, in the same position, as far as money will do it, as if the covenant had not been broken. The arbitrator will take into consideration how much the worse the plaintiff will be both in respect of breaches of covenant already incurred as well as in respect of breaches which may in future be incurred. The arbitrator must see what sum of money will put the plaintiff in the same position as he would have been in if the covenant not to assign the lease had not been broken, and the plaintiff had retained the liability of the defendant instead of an inferior liability. I agree that this will be a matter of difficulty . . ."

The measure so laid down was applied in *Langton* v. *Henson* (1905), 92 L.T. 805, in which the landlord did not take action against the assignor, who was again an authorised assignee, until he had obtained an ineffectual judgment for rent against the tenant in possession, the unauthorised assignee. The amount awarded was the amount of rent in arrear, and an amount representing dilapidations, which the new tenant would of course be unable to meet.

But a corollary to the main proposition was mentioned by Rowlatt, J., at the end of his judgment in *Cohen* v. *Popular Restaurants Ltd.* [1917] 1 K.B. 481, namely, that the application of the measure demands assessment not only of the assignee's financial standing, but also of that of the assignor. The case was one in which the liquidator of a company, believing that the restriction did not apply to him (as to which see further *Re Farrow's Bank Ltd.* [1921] 2 Ch. 164, C.A.), had broken the covenant; and, as the learned judge put it, "Assuming the assignee to be insolvent, according as the defendants have more or less means there will be more or less damage; if they are without means there will be no damage."

Thus evidence should be adduced, in these cases, of the defendant's means as well as of those of the assignee; and it seems reasonable to suppose that when, as is usually the case, the defendant is himself an assignee, the means of the original tenant should also be taken into account. In the cases referred to, this factor was not specifically mentioned; possibly it was common ground that the original tenant was insolvent, or could not be traced.

If special loss results from an unauthorised assignment, the reasoning applied in *Lepla* v. *Rogers* [1893] 1 Q.B. 31, which was actually a case of unauthorised sub-letting, would be equally applicable. The premises had at one time been used for the storage of oil, but the sub-tenant had taken them, and, as was found, had told the defendant he intended to use them, for distilling purposes (which would make them practically uninsurable). They were so used, and a fire occurred. The defendant paid a nominal amount into court, but the plaintiff contended that he was entitled to damages representing the damage done by the fire. Hawkins, J., in a considered judgment, applied the principles of *Hadley* v. *Baxendale* to the facts. Pointing out that the object of a covenant not to assign or sub-let was the protection of the property and that this was contemplated by the parties who entered into it, he found that the breach in this case was the proximate cause of the loss. It will be observed that the knowledge of the alienee's intentions was, in this case, a link in the chain of causation; but the judgment mentions *obiter* that in other circumstances knowledge of character might suffice, e.g., if a covenantor knew that the person he was letting into possession of a dwelling-house was a recklessly negligent person and had by previous recklessness caused a fire.

Sometimes, when not confronted with a *fait accompli*, a landlord has succeeded in obtaining an injunction restraining an assignment. This was done in *Governors of Bridewell Hospital* v. *Fawkner and Rogers* (1892), 8 T.L.R. 637, when the plaintiffs had refused their consent to a proposed assignment to General Booth, for the use of the Salvation Army, on the ground that other city property of theirs would lose value. In *Dyke* v. *Taylor* (1861), 9 W.R. 403, C.A., the Court of Appeal discharged an injunction against assignees of a bankrupt tenant, as there was no evidence that "irreparable damage" was threatened, and it seemed that the plaintiff, whose private residence was nearby, merely wished to guard himself against the possibility of having neighbours who might not be to his liking. The applicability of the remedy was approved by the Privy Council in *McEacharn* v. *Colton* [1902] A.C. 104, in which assignees had proposed to re-assign to the original lessees, who appeared to be insolvent. Incidentally, no *fait accompli* would have been possible in that case, which was an appeal from South Australia, where registration was necessary to complete title.

Our County Court Letter.

MISTAKEN IDENTITY OF CORPSE.

In *Nicholls* v. *Donaldson—Hudson and others*, recently heard at Shrewsbury County Court, the claim was for £17 12s., as damages for negligence against the chairman, vice-chairman, secretary-superintendent, and head porter of the Salop Royal Infirmary. The above sum was the amount of exhumation and other expenses, the plaintiff's case being that, following the death of his infant son in one of the wards, the body had been removed to the mortuary, where it remained in the custody of the defendants. Access was permitted to an undertaker for the purpose of taking measurements, but when he subsequently attended to remove the body, he failed to find it, as the only body remaining was that of a stillborn child, which he had seen on his previous visit. It transpired that another undertaker (having been instructed to remove the stillborn child) had removed the smaller of the two bodies, which bore no label. The latter was subsequently found loose on the slab among some linen, having become detached since the first visits of the second undertaker, who admitted his mistake and offered to compensate the plaintiff. The evidence was that—(1) the

label on the plaintiff's child bore a name, but this detail was naturally missing from the other child's label, which only gave particulars of identification; (2) the labels were in position on the first visits of both undertakers; (3) the practice was to allow an undertaker to take the mortuary key from the office, and to remove a body in the absence of the porter on duty, if he had already identified the body (with which he was concerned) in the presence of the porter. His Honour Deputy Judge W. H. Williams observed that, although the routine as to labelling and access by undertakers might be improved, the only issues were: (1) had the defendants been negligent; (2) if so, was that the cause of the undertaker's error? It was held, having regard to the evidence of the undertaker who had made the mistake, that there was no negligence in the custody of the child's body, and judgment was therefore given for the defendants, but without costs.

LIABILITY FOR FEE FARM RENTS.

THE widespread agitation against the payment of tithe rent-charge lends interest to the recent case of *Sitwell* v. *Bramley*, at Melton Mowbray County Court, in which the claim was for £4 19s., being nine years' fee farm rents at 10s. 8d. per annum and nine years' receiver's acquittance at 4d. per annum. The plaintiff's case was that the rents (a number of which had existed in Leicestershire since the reign of George II) were bought by his father, but a surveyor (who produced the title deeds) admitted that he had no plans of the land in question. The defendant's case was that no mention was made of the rents when he purchased the land, and judgment was given for the plaintiff for £4 16s., the claim to the receiver's acquittance being abandoned. Judgment by default was given for £4 6s. 8d. in another case in which the amount claimed had been £4 10s. It is to be noted that, if the above claims had been for tithe rent-charge, only two years' arrears would have been recoverable, under the Tithe Act, 1891, s. 10 (2).

Practice Notes.

OWNERSHIP *USQUE AD COELUM*.

IN *Slack* v. *Worsley*, recently heard in the Liverpool Chancery Court, the plaintiff claimed a declaration that he was entitled to possession of an office overhanging the curtilage of No. 37, Blackburn Road, Accrington. The only access to the office, however, was from No. 39, of which the defendant was the owner, the explanation being that the two adjoining houses had formerly been in the same ownership, and the office had been built over a sunken passage, which had passed to the plaintiff on the severance of the titles. The plaintiff's case was that he was entitled to possession up to the sky (on the principle of *cujus est solum*, etc.), and that the defendant was a trespasser in the office. This was denied by the defendant, as she claimed to derive title through her late husband, who, having been the lessee of No. 39 (including the office) had subsequently acquired the freehold. The defendant's case was that she was in possession of ninety-nine hundredths of the premises comprised in the lease, and, even if the eight square yards of the office had been omitted from the sale, she could claim an easement thereover. The Vice-Chancellor, Sir Courthope Wilson, K.C., held that the plaintiff had proved his title, and judgment was given accordingly, with costs.

TRADE SECRETS OF ILLEGAL BUSINESS.

THE above are beyond the pale of legal protection, as shown by the recent case of *Sharp* v. *Earle Press Co.* and *The Star Pari Mutuel Racing and Football Pools* in the Liverpool Chancery Court. The claim was for an injunction to restrain the improper use of a list of the plaintiff's clients, which had been supplied to the first defendant for the purpose of printing and posting 60,000 coupons a week. The plaintiff's business was jealously guarded (as his profits were £30,000 in one season) and his case was that (1) the first defendants had agreed to treat the names and addresses as confidential, but (2) his agreement with them had terminated in July, 1930, and in August the second defendants commenced to circularise his customers. The plaintiff died during the hearing, but his wife was the sole executrix, and she was appointed to continue the action. The Vice-Chancellor, Sir Courthope Wilson, K.C., held that the allegation as to wrongful disclosure of the list had been proved, and the claim would have succeeded apart from the question of illegality. The plaintiff, in order to avoid a breach of the Betting Act, 1853, had carried on business (*a*) on credit (instead of for ready money), and had trusted the losers to remit their stakes after the event; (*b*) by correspondence, and not with persons resorting to the office. Nevertheless the business had been carried on for the receipt of money as the consideration for bets in connection with football games, within the Ready Money Football Betting Act, 1920, s. 2. The plaintiff and the printers had therefore committed offences under s. 1 of that Act, which made no distinction as to whether the money was received before or after the event. The contract was thus so tainted with illegality that the court would not grant any relief, and judgment was given for the defendants, but without costs.

RECOVERY OF POSSESSION BY HOUSING ASSOCIATION.

IN the recent case of *Devonport Dockyard Employees Housing Association* v. *Symons*, at Plymouth County Court, the claim was for possession of a house and for £82 1s. 8d., being arrears of instalments. The Association had erected 162 houses for its 162 members, each of whom had paid £20 down, and further weekly amounts of 13s. 5d., these payments being calculated to make the house the member's own in thirty years. The defendant had gone into possession in July, 1928, but had received notice to quit in May, 1929, and in June, 1929, a board meeting had resolved that his £1 share was forfeited (under r. 19) for non-compliance with his notice. The defendant's case was that (1) his house was valued at £600 by the Plymouth Corporation, but there was a mortgage of £540, (2) he would give up possession if the house was sold, and, after discharging the liabilities of the association, the surplus were divided among the members according to their shares, of which he held one. His Honour Judge Lias pointed out that the above rule provided that forfeiture of a share involved loss of membership, which meant that the defendant had no claim to the assets of the association. An order was therefore made for possession in one month, and judgment was given for the amount to which the plaintiffs were entitled, viz., the interest owing on the capital at the time of the forfeiture of the defendant's share. It transpired that the land in question (at St. Budeaux) had been provided by the Admiralty for the accommodation of transferees from Scotland and Wales, with the aid of financial assistance from the Plymouth Corporation.

NEWSAGENTS' LIABILITY FOR CARRIAGE.

IN *W. H. Smith and Son Limited* v. *Lennox*, recently heard at Llangefni County Court, the claim was for £27 17s. 3d. as the balance due for goods sold and delivered. The plaintiffs' case was that, in 1927, their charge for carriage had been agreed at 5 per cent. with the National Federation of Newsagents, who had circulated all their members to that effect. The defendant contended, however, that (1) he was not a member of the Federation in 1927; (2) he had had no communication with regard to the 1927 agreement from the plaintiffs; (3) the latter were therefore still bound by their agreement with him of August, 1920, whereby the charge for carriage was fixed at 2½ per cent. only. His Honour Judge Sir Artemus Jones, K.C., upheld the defendant's contention, and gave judgment accordingly, with costs.

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Obstruction to Garage Entrance.

Q. 2268. A is the owner of a house fronting to a street which has recently been completed by the urban district council under the Private Street Works Act. The garage entrance, which has only recently been used, is obstructed by a tree planted by the owner of the estate when the street was laid out by him. The conveyance to A included one-half of the street, and as there was no covenant to preserve the tree, A could presumably have removed it at any time while the street remained a private one. Application has been made to the council to remove the tree, but they refuse on the ground that the entry of a vehicle, though difficult, is possible, and that the removal is therefore unnecessary. Since the street was made up it has been swept, lighted and repaired by the council, but no notice declaring it to be a public highway appears to have been posted in the street as provided by the Act of 1892. It is understood that most councils are willing to remove trees which cause obstruction in this way. What remedy has A in the matter? Would he be liable to prosecution if he damaged or removed the tree himself?

A. There appears to be a question of fact as to whether the tree actually obstructs the access to the garage, and, if A removes the tree himself he may be summoned under the Public Health Act, 1875, s. 149. The opinion is given, however, that that section only refers to trees planted by the council, and not to trees already in existence when the road was adopted. See the judgment of Lord Justice Bramwell in *Coverdale* v. *Charlton* (1878), L.R. 4 Q.B.D., at p. 117. The council only acquired the surface of the road, and the site occupied by the tree therefore remains the property of A until he fells the tree, and smooths off the stump to the level of the surrounding surface. It may be necessary, however, for A to incur the cost of defending a summons, in order to establish this proposition, as the remarks on this subject in the above judgment were *obiter dicta*.

Sale by Mortgagee to one of several Trustees of the Mortgaged Property.

Q. 2269. In 1924, A and others, as trustees of the X club, mortgaged certain property to B. B's power of sale has now become properly exercisable, and the property will probably be sold by auction by B as mortgagee. In view of the fact that the fee simple is vested in A and the other trustees, if any, subject to the mortgage term, can A purchase the property at any such auction sale without an order of the court? Will it make any difference if A is under a personal covenant to pay principal and interest in case X makes default? Authorities would oblige.

A. In our opinion A cannot purchase the property except subject to the liability to have the sale set aside on payment of principal and interest and (probably) the mortgagee's costs of sale. In *Parkinson* v. *Hanbury*, 2 De G. J. & S. 450; 13 W.R. 331, it was held that a sale by a first mortgagee to a second mortgagee whose mortgage was in the form of a trust for sale might be set aside. In the case of *Kirkwood* v. *Thompson* in the same volume of Reports, pp. 613 and 1052 respectively, a different decision was arrived at by Lord Chancellor Cranworth, who held that it made no difference that the second mortgage was in the form of a trust for sale and it was clear that a puisne mortgagee could purchase from a first mortgagee. The Lord Chancellor pointed out, however, that a sale by a mortgagee was in substance a sale by the mortgagor, as it was a sale under a power conferred by the mortgagor in the mortgage deed. It is considered it can make no difference that the power of sale, instead of being express, is now implied by statute. A, as guarantor, can of course pay off the mortgage and claim an assignment and could then foreclose under an order of the court.

Title Deeds—Wrongful Detention by Person who Obtained Same Lawfully—Detinue.

Q. 2270. A, who died recently, left a bungalow worth about £300 to two relatives, both infants, in equal shares. B, the executor, proved the will, paid the duties, and had in her possession the deeds of the bungalow. One of the infants, a young girl, was living with the executor, the other, a young man aged eighteen, is out earning his own living. The executor intended to apply the income of the bungalow for the maintenance and benefit of the infants. Shortly after probate was obtained, C, a relative, turned up and stated that she was the nearest relative of the infants, demanded the possession of the girl and the deeds of the bungalow, stating that she had the greater right to them. The executor, in ignorance, was so impressed with the claim that she handed over the girl and the deeds. Thinking afterwards that she had probably made a mistake, she consulted a solicitor, who told her that she, in any case, had no right to hand over the deeds as she was a trustee for the infants. Meantime, C had been collecting the rents of the bungalow. The solicitor thereupon wrote to C demanding the return of the deeds, but B is not particularly interested in obtaining the person of the infant. The solicitor also wrote to the tenant of the bungalow instructing him to pay no further rent to C, but to B, and he has complied. C makes no reply.

(1) What form of action can B take against C to recover possession of the deeds?

(2) Can it be commenced in the county court?

A. (1) An action in the nature of an action in detinue would seem appropriate. Such an action is in tort, or possibly in contract.

(2) Only if the value of the deeds is kept within the limit. It does not follow that the value of the deeds is the same as the value of the property.

It is assumed that no proceedings of a criminal nature can be considered.

Gift to Trustees for Charitable Purposes—Validity.

Q. 2271. A client of mine has instructed me to prepare a will giving all her estate to her trustees to be divided by them among such charities as they may decide. Can this be done?

A. Yes. See on the point generally, "Tudor's Leading Cases on Real Property Conveyancing, etc." 4th edition, pp. 684 and 685, and for a precedent, "Bythewood and Jarman's Conveyancing Precedents," 2nd edition, Vol. 2, pp. 517 and 518. We quote the following from "Tudor," *ubi sup.*: "Even if there be a bequest to trustees for charitable purposes generally, or as they shall in their discretion think fit, no objects being named, it will be carried into effect . . . . Moreover, if the trustees die during the life of the testator . . , or if the testator erases their names from his will without substituting others, or if they refuse or neglect to act, the bequest will not fail."

Reviews.

The Law of Rent-charges (commonly called Chief Rents) mainly from a Conveyancing Standpoint. By J. M. EASTON, of The Inner Temple, Barrister-at-Law. Second Edition by H. COPINGER EASTON, of Lincoln's Inn, Barrister-at-Law. 1931. Demy 8vo. pp. xxii and (with Index) 155. London: Sweet & Maxwell, Ltd.; Manchester: Meredith, Ray and Littler. 15s. net.

This is a valuable little book, and a second edition of it was required, having regard to the changes in the law effected by the Law of Property Act, 1925. It may be said at once that the learned editor seems to have done his work very well, and to have brought the book up to date without making more alterations in the text of the first edition than appears to have been necessary. The effect of the Law of Property Act, 1925, in preserving a rent-charge as a legal estate and some of the difficulties which arise out of or remain unsolved by that Act are duly dealt with. For instance, the question whether a reversioner, having only an equitable estate, can create a legal rent-charge, and what rights the owner of such a rent-charge would have in the proceeds of sale where the land was sold by a tenant for life selling under his statutory powers.

Having regard to the presumed effect of the decision in *Re Stimpson's Trusts* [1931], 2 Ch. 77, it may be doubted whether the learned editor is right in suggesting that trustees for sale have a power to invest capital money in the purchase of rent-charges even if "land" as defined in s. 117 of the Settled Land Act, 1925, includes a rent-charge. It will, however, seldom happen that trustees will invest in the purchase of rent-charges unless expressly authorised.

This is a very useful work containing much learning within a small compass, and we can recommend it as an excellent treatise on the subject. The make-up and printing of the book are good and the index seems to be adequate.

Davis on the Law relating to Building Societies. By MARTYN R. B. BOWES, B.A., LL.B., of Lincoln's Inn, Barrister-at-Law; lately Legal Assistant in the Registry of Friendly Societies (Central Office). Fifth Edition. 1931. Royal 8vo. pp. xx and (with Appendices and Index), 488. London: Sweet & Maxwell, Ltd. 27s. 6d. net.

Having regard to the great increase of the business done by building societies, any new edition of a standard work on this subject would be welcome, and this (the fifth) edition of this book is as good as it could be. The learned editor has brought this well-known book up to date and has added much to the learning on the subject.

There is a new chapter devoted to the union of societies, with especial reference to the case of *Re Fryer and Hampson's Contract*, 140 L.T. 680, and in the appendices all the relevant statutes and the rules made thereunder have been set out in full, and useful forms of model rules and of annual accounts provided. There is an appendix devoted to Scottish precedents and one which shortly states the law obtaining in Northern Ireland and in the Irish Free State. We recommend this new edition of a well-known work as one which really covers the whole subject with which it deals and, with the appendices, is as complete and compendious as any book could be.

It is regrettable that the editor has not set out the dates and the names of editors responsible for the earlier editions; that would have been a suitable acknowledgment to the work of his predecessors. We have no complaint to make regarding the printing of the book and, so far as we have tested it, the index seems to have been exceptionally well done.

Books Received.

Law of Mortgages of Land. By JOHN D. FALCONBRIDGE, M.A., LL.B., K.C., of Osgoode Hall, Barrister-at-Law. Second Edition. 1931. Royal 8vo. pp. lxxix and (with Index) 807. Toronto: Canada Law Book Co., Ltd.

In Lighter Vein.

THE WEEK'S ANNIVERSARY.

On the 3rd September, 1662, William Lenthall died. In his will, which directed that he should be buried without the least pomp or state and that on his grave should be written only the words "*Vermis sum*," he acknowledged himself to be unworthy of any remembrance. Yet, during the Commonwealth, he had held the highest dignities in the land, had been Speaker in the Long Parliament and Master of the Rolls, and had played a prominent though by no means a decisive part in the troubles of the times. Gifted with far-sightedness, tact, dignity, and fine deportment, he lacked both the strength of character to be a statesman and the courage to be a martyr. Never more than a politician, his career was a series of surrenders. Thus, when Cromwell proposed to reform the Court of Chancery, Lenthall, who had declared that he would be hanged before the Rolls Gate rather than consent, gave in as soon as he saw real danger in resistance. Again, when the troops cleared Parliament in 1653, he made a brave show but a peaceable exit. While he held office under the Commonwealth his sympathies were Royalist, and he actively co-operated in the Restoration. Nevertheless, on that event, he lost the mastership of the Rolls and retired to the country, where he died full of remorse for the vacillations of his public life.

ALL AT SEA.

The Ballycottin lifeboat deserves the warm thanks of the legal profession for assistance rendered to one of its brightest ornaments, Serjeant Sullivan, K.C., when he and some friends who had set out on a yachting cruise found themselves in difficulties during a spell of heavy weather. Though, like the judge who offered his services to a suffering colleague during a storm at sea, the lifeboat crew could not "overrule the motion," they took the damaged craft in tow and brought it to safety. The number of eminent lawyers who have taken sailing as a recreation is comparatively small (Hawke, J., is among them), though happy transitions from the rowing bench to the judicial bench are by no means uncommon, as witness Avory, Maugham and Branson, JJ. While Mr. Justice Bargrave Deane was at the Bar he had a most regrettable experience with a yacht which he purchased for the purpose of becoming more intimately acquainted with practical navigation. His experiment ended when a gentleman hired the craft for the undisclosed purpose of sailing away with someone else's wife. The least of the learned owner's troubles was that he had not even received the first of the payments due to him for the "loan."

MARRIED LAWYERS.

When a man at Thames Police Court declared recently that he let his wife "have all her own way," Mr. Barrington Ward, K.C., remarked, "Quite right, I have acted on that principle for over a quarter of a century." Many a winner of the Dunmow flitch has presented a less impressive qualification. Lawyers have a fine example of conjugal attachment in Serjeant Topping, who not only used to write to his wife every day while he was away on circuit, but used to make her the pivot of his reflections on all topics, thus: "Mrs. Topping felt so much my lord's behaviour, she said she would never forget it," or again, "I felt so much how kind you were, I wrote to Mrs. Topping." But by the hearth there is no universal magic in the ermine or the gown. One might almost say that the law of England is built up on conjugal infelicity. Lord Mansfield, Lord Stowell, Holt and Coke, all to a greater or less degree, sought refuge from matrimonial trials in professional concentration. One may add a chancellor to the group of malcontents; everyone knows the verses beginning:—

"Lord Erskine, at women presuming to rail,
Calls a wife a tin cannister tied to one's tail."

Notes of Cases.

High Court—King's Bench Division.

Mercer and Others *v.* Reid and Others.

Swift and Charles, JJ. 15th July.

ARBITRATION—WITNESS PRIVATELY QUESTIONED BY ARBITRATOR—NO OPPORTUNITY TO CROSS-EXAMINE—ALLEGED MISCONDUCT.

The members of two families, Mercer and Reid, had carried on business together for many years as brick and tile manufacturers at Pennington, Kent. In 1928 the firm came to an end on the death of Charles Mercer, senior. Disputes subsequently arose between the two families as to the value of the partnership assets, and as to the shares of the representatives of the late partners. The differences were submitted by consent to Walter Parks, as sole arbitrator. The applicants in the arbitration were Charles Mercer, suing as administrator of his father, and other members of the Mercer family. The respondents were Mabel Mary Reid and other members of the Reid family. The arbitrator made his award directing that the respondents should pay to the applicants about £5,000. Edward Beeching, who had been foreman of the quarry at Pennington, was called as a witness by the applicants, and had been cross-examined on behalf of the respondents. After the evidence had been concluded, the arbitrator, unknown to the parties, had interviewed Beeching at the quarry and had put to him certain questions regarding the measurement of material at the quarry. Miss Reid now moved to set aside the award on the ground that the arbitrator had been guilty of misconduct in so receiving evidence which she had had no opportunity of testing by cross-examination.

SWIFT, J., asked, had it been shown here that there had been any impropriety on the part of the arbitrator which would justify the court in setting aside the award? It would certainly have been wiser if the arbitrator had not asked Beeching the questions he did, but he (his lordship) could not bring himself to the conclusion that that amounted to misconduct. The effect of what was complained of was merely to reduce the amount awarded to be paid by the Reid family by £90. It was stated in "Russell on Arbitration" that where the alleged misconduct had resulted in the award being more favourable to the party complaining than it would otherwise have been, the court would not set aside the award.

CHARLES, J., delivered judgment to the same effect, and the motion was dismissed, with costs.

COUNSEL: *Eric Sachs*, for Reid; *Russell Davies*, K.C., and *A. H. Davis*, for Mercer.

SOLICITORS: *Field, Roscoe & Co.*, for *Hallett, Creery & Co.*, Ashford; *Pettit, Ramsay & Lampard*, for *Langham, Douglas, Langham & Owen*, Hastings.

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Orpen *v.* Haymarket Capitol, Ltd., and Others.

Rowlatt, J. 17th July.

SUNDAY OBSERVANCE — CINEMA THEATRE — SUNDAY PERFORMANCES—COMMON INFORMER—COMPANY LIABLE—PENALTY—SUNDAY OBSERVANCE ACT, 1781.

In this action Millie Orpen, a secretary employed by a solicitor, claimed £25,000 for penalties under the Sunday Observance Act, 1781, from Haymarket Capitol, Limited, the proprietors of the Capitol Cinema Theatre, Haymarket, S.W., and George Black, Charles Moss Woolf, William Evans and Maurice Ostrer, directors of the company. The plaintiff alleged that, in contravention of s. 1 of the Sunday Observance Act, the defendants opened the Capitol Cinema on twenty-five Sundays between the 22nd June and the 7th December, 1930, for entertainment and amusement to which the public were admitted on the payment of money or by tickets sold for money. It was claimed that each defendant had forfeited £200 in respect of each Sunday performance. All the defendants pleaded "Not guilty by Statute."

ROWLATT, J., said that the action was what was known as a penal action—a form of proceeding invented by Parliament to ensure that laws should not become a dead letter through no prosecutor, official or private, coming forward. In such cases it had always been held that the plaintiff who came into court to recover money without any commercial merits must prove his case strictly. No assistance was given to such a plaintiff by discovery or in any other way. Subject to those observations, it was the duty of the court to enforce the Act of Parliament. In the present case the plaintiff was clerk to a solicitor. Two days before the issue of the writ she changed her name by deed poll from Offenheim to Orpen, under which designation, perhaps, she could more colourably come forward as the champion of the English Sunday. No claim could come before the court in less attractive circumstances. It had been proved that the Capitol Theatre had been opened on Sundays for the exhibition of cinematograph films by the defendant company. The only substantial point taken by counsel for the company was that the Sunday Observance Act did not impose any penalty on a company because the word "person" in the Act did not, in that connexion, include a company. The question was whether a company could be the "keeper" of a house, or a "person managing or conducting an entertainment," within s. 1 of the Sunday Observance Act. To show that a company was not affected by the Act, counsel had referred to s. 2 of the Disorderly Houses Act, 1751. In his (his Lordship's) construction of the Act of 1751, that did not carry the matter any further. The plaintiff, therefore, was entitled to succeed against the company. With regard to the claim against the directors, it could not be contended that, under s. 2 of the Sunday Observance Act, the directors, merely because they were members of the board of the company which had committed an offence, were liable personally. The board, as a board, managed and controlled the affairs of the company, but the company alone really acted. The directors, therefore, were not keepers of the "house" as a board and they certainly were not so as individuals. Nor, merely because they were directors, did they "appear, act, or behave . . . as master or mistress, or as the persons having the care, government, or management of any such house." Such a proposition was quite unarguable. The question was whether the defendants did so "appear, act, or behave" actually, and not merely because their names were included in the list of directors. In the present case there was not a shred of evidence that the manager saw any director with regard to opening on any particular Sunday. There would be judgment for the plaintiff against the company for £5,000, with costs, and judgment for the defendant directors, with costs. A stay of execution was granted, notice of appeal to be given this sittings.

COUNSEL: *Sir Thomas Inskip*, K.C., *H. G. Garland* and *F. M. Landau*, for the plaintiff; *Sir Patrick Hastings*, K.C., and *Herbert Malone*, for Haymarket Capitol, Limited; *Lionel Cohen*, K.C., and *Cyril Radcliffe* for the defendant directors; *St. John Field* held a watching brief on behalf of interested parties.

SOLICITORS: *Jacques, Asquith & Jacques; Lawrance, Messer & Co.; H. S. Wright & Webb.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

[With reference to the above case, it was recently published in the daily press that Messrs. Lawrance, Messer & Co., solicitors for the Haymarket Capitol, Limited, had received a letter from the Home Secretary to the effect that the King had remitted the whole of the £5,000 damages awarded to Miss Orpen in the above action.]

Legal Notes and News.

Wills and Bequests.

Mr. Francis E. Ashworth, solicitor, of St. Anne's-on-the-Sea, left £14,827, with net personalty £13,349.

Mr. E. C. Baker, solicitor, Weston-super-Mare (Baker & Co.), left estate of the gross value of £98,305, with net personalty £73,641. Bequests included £750 "to my friend and trusted managing clerk Charles Besley."

Mr. Walter Merritt, solicitor, of Tunbridge Wells, and of Chancery-lane, W.C., left £7,479, with net personalty £137.

Mr. Robert A. Park, alderman and solicitor, of Hedon, Yorks, left £3,399, with net personalty £297.

Sir William A. Waterlow, Lord Mayor of London last year, left estate of the gross value of £57,942, with net personalty £37,958. He left £100 to his chauffeur if still in his service; £200 similarly to his secretary; One year's wages to each other indoor servant of five years' service; £500 to the Council of Marlborough College; £250 to the Royal Commercial Travellers' Schools, Pinner.

Mr. Ernest C. Rogers, solicitor, of Edgbaston, left £20,956, with net personalty £19,657.

Mr. George F. Slade, retired solicitor, of Wallingford, left £11,150, with net personalty £4,519.

HARD-HIT LAWYERS.

Recently a band of about thirty American lawyers reached this country on a "studious pilgrimage" which was to embrace several European countries. The plan (says the *Daily Telegraph*) projected a body of about a thousand, but this dwindled to the small number stated for a reason given by one of the party to a member of the Bar on this side of the Atlantic whom he met in Ireland. The reason is that "they could not afford it." The prosperity of lawyers, he explained, depends upon the state of trade in America, as everywhere else, and as a result of trade depression there lawyers are "getting less work and accepting smaller reward."

WANDSWORTH PRISON FOR BORSTAL USE.

We understand that a special wing at Wandsworth Prison is being prepared as temporary quarters for Borstal youths. It is customary for youths, when sentenced by the Court, to be detained at a London prison while the necessary arrangements are made for them to go to one of the Borstal institutions in the country. A section of Wormwood Scrubs is at present used for this purpose, but because of overcrowding there the space is required and the Prison Commissioners have decided to re-open a section of Wandsworth. The new quarters are being renovated and will be ready for use next month. The gaol for juvenile offenders is quite apart from the main prison, and youths awaiting transfer to Borstal institutions will not come into contact with the senior prisoners.

A LEGAL PIONEER.

In the New Church at Delft recently, says the *Daily Telegraph*, a memorial window to Hugo Grotius, the gift of members of the bench and bar of the United States, was unveiled by Mr. Kellogg. It is a pleasant gesture of compliment for the American lawyers to make to the seventeenth century Dutch publicist, and it may perhaps lead to a reconsideration of the reputation of the first of international lawyers. In England we remember Grotius as one of the superannuated authorities with whom Milton made such vigorous play in his political pamphleteering, and perhaps we also remember him through De Quincey's intolerant sentence about the "De jure belli et pacis." "It is half empty truisms and half time-serving Dutch falsehoods," wrote the nineteenth century critic. Grotius's system of international law—if system it can be called—has not survived in the practice of modern nations and Governments, but his real claim is that scientific investigation into the fundamental principles of law in any time or place begins with him. His "De Jure" is in effect a preparation for the work of a Montesquieu and the philosophic lawyers of the eighteenth century, who have a great influence on contemporary thought.

VALUATIONS FOR INSURANCE. It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is frequently very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture works of art, bric-a-brac, a speciality. 'Phone: Temple Bar 1181-2.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th July, 1931) 4½%. Next London Stock Exchange Settlement Thursday, 10th September, 1931.

	Middle Price 26 Aug. 1931.	Flat Interest Yield.	Approximate Yield with redemption
English Government Securities.		£ s. d.	£ s. d.
Consols 4% 1957 or after	90	4 8 11	—
Consols 2½%	58	4 6 2	—
War Loan 5% 1929-47	100¾	4 19 3	—
War Loan 4½% 1925-45	99	4 10 11	4 12 0
Funding 4% Loan 1960-90	93	4 6 0	4 8 0
Victory 4% Loan (Available for Estate Duty at par) Average life 35 years	93xd	4 6 0	4 6 9
Conversion 5% Loan 1944-64	103½	4 16 7	4 15 9
Conversion 4½% Loan 1940-44	98½	4 11 5	4 12 9
Conversion 3½% Loan 1961	79xd	4 8 7	—
Local Loans 3% Stock 1912 or after	67	4 9 7	—
Bank Stock	252½	4 15 1	—
India 4½% 1950-55	75	6 0 0	6 11 0
India 3½%	56½	6 3 11	—
India 3%	49	6 2 5	—
Sudan 4½% 1939-73	99½	4 10 6	4 10 8
Sudan 4% 1974	93½	4 5 7	4 7 0
Transvaal Government 3% 1923-53 (Guaranteed by Brit. Govt. Estimated life 15 yrs.)	87½	3 8 7	3 17 0
Colonial Securities.			
Canada 3% 1938	90	3 6 8	4 14 0
Cape of Good Hope 4% 1916-36	96	4 3 4	4 14 0
Cape of Good Hope 3½% 1929-49	84	4 3 4	4 16 9
Ceylon 5% 1960-70	102	4 18 0	4 17 8
*Commonwealth of Australia 5% 1945-75	72½	6 17 11	7 0 0
Gold Coast 4½% 1956	100	4 10 0	4 10 0
Jamaica 4½% 1941-71	99	4 10 11	4 11 0
Natal 4% 1937	97	4 2 6	4 11 6
*New South Wales 4½% 1935-1945	55	8 3 8	8 13 9
*New South Wales 5% 1945-65	65	7 13 10	7 15 2
New Zealand 4½% 1945	90	5 0 0	5 11 3
New Zealand 5% 1946	98½	5 1 6	5 2 6
Nigeria 5% 1950-60	101	4 19 0	4 17 6
*Queensland 5% 1940-60	72	6 18 11	7 8 0
South Africa 5% 1945-75	102	4 18 0	4 17 6
*South Australia 5% 1945-75	73	6 17 0	7 0 0
*Tasmania 5% 1945-75	75½	6 12 5	6 15 0
*Victoria 5% 1945-75	70	7 2 10	7 6 0
*West Australia 5% 1945-75	73	6 17 0	7 0 0
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	65	4 12 4	—
Birmingham 5% 1946-56	104	4 16 2	4 14 6
Cardiff 5% 1945-65	101xd	4 19 0	4 19 0
Croydon 3% 1940-60	75	4 0 0	4 12 0
Hastings 5% 1947-67	103	4 17 1	4 16 6
Hull 3½% 1925-55	84	4 3 4	4 12 3
Liverpool 3½% Redeemable by agreement with holders or by purchase	77	4 10 11	—
London City 2½% Consolidated Stock after 1920 at option of Corporation	55	4 10 11	—
London City 3% Consolidated Stock after 1920 at option of Corporation	66	4 10 11	—
Metropolitan Water Board 3% "A" 1963-2003	66½	4 10 3	—
Do. do. 3% "B" 1934-2003	66½	4 10 3	—
Middlesex C.C. 3½% 1927-47	88	3 19 7	4 11 3
Newcastle 3½% Irredeemable	74	4 14 7	—
Nottingham 3% Irredeemable	66	4 10 11	—
Stockton 5% 1946-66	102	4 18 0	4 17 6
Wolverhampton 5% 1946-56	103	4 17 1	4 15 10
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	81	4 18 9	—
Gt. Western Railway 5% Rent Charge	100	5 0 0	—
Gt. Western Rly. 5% Preference	77½	6 9 0	—
L. & N.E. Rly. 4% Debenture	71	5 12 8	—
L. & N.E. Rly. 4% 1st Guaranteed	61	6 11 2	—
L. & N.E. Rly. 4% 1st Preference	38	10 10 6	—
L. Mid. & Scot. Rly. 4% Debenture	73½	5 8 10	—
L. Mid. & Scot. Rly. 4% Guaranteed	63	6 7 0	—
L. Mid. & Scot. Rly. 4% Preference	40	10 0 0	—
Southern Railway 4% Debenture	75½	5 6 0	—
Southern Railway 5% Guaranteed	95½	5 4 9	—
Southern Railway 5% Preference	69½	7 3 11	—

*The prices of Australian stocks are nominal—dealings being now usually a matter of negotiation.

PRACTICES AND PARTNERSHIPS.

FOR SALE.—Established London suburban practice near busy county and police courts; splendid opportunity for young solicitor; part purchase price can remain.—Apply Box 829, Solicitors' Journal, 29, Breams-buildings, E.C.4.

COLONIAL Firm practising in East Africa would entertain applications for purchase of share in partnership.—Particulars in confidence, Box 807, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR, 37, Oxford Graduate, C.O., of wide experience in conveyancing, company, trust and family business, seeks partnership yielding £1,000 to £2,000 per annum net in well-established firm in Liverpool.—Box 770, Solicitors' Journal, 29, Breams-buildings, E.C.4.

YOUNG Solicitor, admitted 1930, desires Junior Partnership in general practice after short preliminary clerkship. Experienced in conveyancing, probate and general country practice, including some advocacy. Capital available.—Box 737, Solicitors' Journal, 29 Breams-buildings, E.C.4.

SOLICITOR (31), formerly a member of the Bar, desires to purchase partnership in well-established firm in London or Southern Counties; thorough general experience in London and provinces; capital available.—Box 686, Solicitors' Journal, 29, Breams-buildings, E.C.4.

OFFICES.

FURNISHED Office (near Bank) available for solicitor; good address; rent £15 per month, including use of general office and reception clerk, telephone, electric light and heating.—Box 832, Solicitors' Journal, 29, Breams-buildings, E.C.4.

TO BE LET.—Bloomsbury, rent £500 per annum; no premium.—Residence in one of the best business thoroughfares, containing good rooms with one suitable for board or committee meetings. The premises are eminently suitable for the headquarters of a Society, Institute, Professional or Trading concern.—Alaway and Partners, 20, Bloomsbury-square, W.C.1. Museum 0431.

OFFICE, with telephone extension, available in Chartered Accountants' offices in Bedford-row. Suit solicitor or London agent of country firm. Messages taken, etc. £15 per quarter.—Apply Box 824, Solicitors' Journal, 29, Breams-buildings, E.C.4.

INVESTMENTS.

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RE FRED LESLIE BROWN, deceased, formerly of the Igua Engineering Co., Ltd., of Dudley, and who frequently resided at the Palace Hotel, London, and Yenton Hotel, Erdington, Birmingham.—Will anyone able to give INFORMATION concerning the ESTATE of the above please COMMUNICATE with Bailey, Cox & Co., 10A, Temple-row, Birmingham?

RE GORDON RUSSELL, Deceased.—Will any SOLICITOR or other person having KNOWLEDGE of any WILL made by the above-named deceased, late of "Goodtrees" Cowden, Kent, and 36, Sydney-street, Chelsea, S.W.3, who died on the 5th day of July, 1931, please COMMUNICATE with BARRY O'BRIEN & CO., Solicitors, of 32, Victoria-street, Westminster, S.W.1.

MRS. MAUD DRUMMOND, formerly of 6, Lincoln-street, Sloane-square, S.W.3, understood to have been a nurse at Hawick, N.B., during the war, or anyone knowing of her whereabouts, please write to J. C. and A. Steuart, W.S., 25, Rutland-street, Edinburgh.

IF NELLIE GRACE WILSON, last heard of nine years ago at 54, Park-street, East Greenwich, S.E.10, will COMMUNICATE with Messrs. Stephens & Son, Solicitors, 41, Railway-street, Chatham, Kent, she will hear of something to her advantage.

BOISRAGON, deceased.—COL. GUY HUDLESTON, V.C.—Will anyone having KNOWLEDGE of existence or whereabouts of a WILL or TESTAMENTARY DOCUMENTS or any other papers relating to this gentleman's affairs please COMMUNICATE immediately with Messrs. Finch, Jennings & Tree, 2, Gray's Inn-square, W.C.2.

MRS. ADA LATCHAM, deceased.—Will any Solicitor or other person having any KNOWLEDGE of any WILL made subsequent to the 28th January, 1904, by the above-named deceased, late of 3, Seavale-road, Clevedon, Somerset, who died on the 18th March, 1931, please communicate with Messrs. WEBBER & BULL, Solicitors, 34, Baldwin-street, Bristol.

THOMAS HODGSON, deceased, late Solicitor of Birmingham, died 31st March, 1891.—INFORMATION is desired as to the present addresses of two Grandchildren of the above, viz., MAGGIE HODGSON and HERBERT JOHNSON, by Messrs. Donaldson & Co., of 4 Bloomsbury Place, London, W.C.1, Solicitors on behalf of the Executor of Miss I. E. BARDSWELL, deceased.

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